

State of Iowa  
1928

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REPORT ON

# Municipal Finances

For the

YEAR ENDING MARCH 31, 1928

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Statistics of Cities and Town of Iowa

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J. W. LONG  
Auditor of State

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Published by  
STATE OF IOWA  
Des Moines

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## LETTER OF TRANSMITTAL

HON. JOHN HAMMILL,  
*Governor of Iowa.*

Sir: I have the honor to present herewith the twenty-second annual report of the Auditor of State, Department of Municipal Finance and Accounting, as provided by Section 5681-5682, Code, 1927.

J. W. LONG,  
*Auditor of State.*

Des Moines, Iowa, December 1, 1928.

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## FINANCE AND MUNICIPAL ACCOUNTING

### REPORT OF THE DEPARTMENT

The financial transactions of cities and towns of Iowa for the municipal fiscal year, April 1, 1927 to April 1, 1928, are covered by this report.

Included in the statistical tables are returns complete from each of the 110 cities and from each of the 806 incorporated towns of the state. The cities and towns of the state are to be commended upon their co-operation with this department since every city and incorporated town in the state filed an annual financial statement as required under Section 5680, Code of 1927.

### EXAMINATIONS

The law makes provisions that the Auditor of State shall, at least once in each two years audit and report upon the financial conditions and transactions of all cities having a population of three thousand or more and may examine other cities and towns, upon request of the mayor, or on receipt of a petition signed by twenty-five or more taxpayers residing in the city or town. School districts may also procure an examination and audit of their accounts and affairs upon request by the proper officials, or by a petition signed by twenty-five or more taxpayers within the district.

The League of Iowa Municipalities, composed now of approximately 700 of the 916 cities and towns of the state, has gone on record several times as favoring the extension of the examination law in order to embrace all cities and towns.

### CITIES GOVERNED BY COMMISSION

The commission governed cities are: Des Moines, Sioux City, Cedar Rapids, Burlington, Ottumwa, Fort Dodge and Keokuk.

### SPECIAL CHARTER

The cities and towns operated under special charter are: Dayton, Muscatine, Wapello and Camanche.

### TOWNS DISCONTINUING INCORPORATIONS

The following town has discontinued its incorporation: Gratiot.

### RECEIPTS AND DISBURSEMENTS

	Cities	Towns
Total receipts, all sources	\$26,375,522.74	\$7,602,112.86
Total disbursements, all sources	26,508,060.34	7,614,094.16
Cash on hand, beginning of year	7,261,056.02	3,534,243.29
Cash on hand, close of year	7,181,993.71	3,552,835.46
Receipts, per capita, all cities and towns		\$24.31
Disbursements, per capita, all cities and towns		24.26



## MUNICIPAL INDEBTEDNESS

General bonds	\$20,426,232.65	\$4,228,955.35
Municipal industry bonds	12,187,150.08	3,468,288.18
Temporary loans	3,402.90	97,321.66
Outstanding warrants	546,513.84	286,181.82
Special fund bonds	7,999,352.22	2,569,217.87
Special assessment certificates		222,960.42
Judgments		92,500.00
Miscellaneous	1,350,592.12	379,851.15
Total indebtedness	\$42,513,243.81	\$11,335,276.45
Indebtedness of cities per capita		\$ 43.04
Indebtedness of towns per capita		27.56
Combined per capita indebtedness of all cities and towns		38.49
The report shows the net decrease in indebtedness of cities and towns for the year in the sum of	1,416,210.62	
Or a decrease per capita of		1.01

## PROPERTY SUBJECT TO TAXATION

	Cities	Towns
Assessed value as of January 1, 1927—		
Real property	739,764,608	\$ 208,798,272
Personal property	131,129,312	58,098,957
Railroad, telephone, telegraph, and express companies	26,730,218	27,421,967

Total all property except monies and credits	\$ 897,624,138	\$ 294,319,196
Per capita, assessed value of cities and towns		\$851.97

Taxes are levied on one fourth or 25 per cent of the assessed valuation as listed above, except in the city of Davenport, a special charter city. Taxes in this city are levied on one half or 50 per cent of the assessed valuation.

Assessed valuation of monies and credits	\$ 213,000,688	\$ 165,573,630
Per capita value of monies and credits		\$270.59

## VALUE OF MUNICIPAL PROPERTY

110 Cities	
Municipal buildings and furnishings	\$ 5,522,202
Police department	1,421,108
Fire department	3,931,262
Street and alley equipment	712,661
Bridges	5,626,678
Markets and public scales	361,977
Cemeteries	1,115,521
Gas works	296,000
Electric light works	4,827,621
Water works	28,018,844
Libraries	7,010,714
Parks	12,211,818
All other possessions	4,955,675

Total	\$75,911,681
Increase of value of municipal possessions during the year was	\$ 1,245,234

## EXAMINATION FEES, APRIL 1, 1927, TO APRIL 1, 1928

Name of City	Date of Examination	Cost of Examination	Date of Payment
Ames	June 23, 1927	\$ 221.17	July 21, 1927
Algona	Oct. 18, 1927	577.66	Jan. 3, 1928
Boone	Apr. 27, 1927	487.93	May 27, 1927
Burlington	Nov. 1, 1927	585.80	Jan. 11, 1928
Carroll	Aug. 20, 1927	309.19	Oct. 6, 1927
Chariton	July 2, 1927	309.14	Aug. 4, 1927
Clarinda	Sept. 21, 1927	312.74	Oct. 7, 1927
Clinton	Sept. 8, 1927	754.92	Dec. 14, 1927
Council Bluffs	July 31, 1927	759.95	Sept. 20, 1927
Des Moines	March 15, 1927	1,744.30	May 20, 1927
Davenport	Dec. 1, 1927	1,319.82	March 12, 1927
Eldora	July 25, 1927	261.21	
Fort Dodge	Jan. 4, 1928	324.57	Apr. 7, 1928
Glenwood	Dec. 2, 1927	161.33	Jan. 9, 1928
Hartley	May 23, 1927	183.05	June 9, 1927
Hampton	Nov. 5, 1927	197.61	Dec. 8, 1927
Indianola	June 25, 1927	225.15	July 7, 1927
Iowa Falls	Oct. 15, 1927	252.15	Dec. 7, 1927
Knoxville	Apr. 26, 1927	485.72	Aug. 3, 1927
Keokuk	May 23, 1927	246.92	June 6, 1927
Manchester	Feb. 4, 1928	130.87	March 21, 1928
Maquoketa	June 16, 1927	342.93	July 28, 1927
Marshalltown	Oct. 8, 1927	604.14	Jan. 12, 1928
Mason City	Aug. 22, 1927	350.75	Oct. 12, 1927
Missouri Valley	Apr. 11, 1927	96.09	May 6, 1927
Missouri Valley (Special)	Dec. 14, 1927	63.20	Feb. 9, 1928
Muscataine	Dec. 20, 1927	908.30	Feb. 18, 1928
Newton (Special)	Feb. 2, 1927	795.54	May 5, 1927
Newton	Aug. 9, 1927	605.98	Oct. 7, 1927
New Hampton	May 25, 1927	457.28	July 23, 1927
Ottumwa	May 31, 1927	623.09	June 18, 1927
Oskaloosa	Apr. 27, 1927	311.69	June 2, 1927
Oelwein	Nov. 17, 1927	369.34	Feb. 13, 1928
Onawa	Apr. 11, 1927	202.90	May 5, 1927
Ollie	Aug. 4, 1927	128.78	Apr. 20, 1928
Perry	July 2, 1927	438.90	Sept. 5, 1927
Sheldon	Mch. 4, 1927	365.95	Nov. 21, 1927
Shenandoah (Special)	Aug. 12, 1927	29.70	Sept. 16, 1927
Sibley	Nov. 9, 1927	272.13	Dec. 12, 1927
Spirit Lake	Feb. 15, 1928	570.00	May 9, 1928
Waterloo	Feb. 6, 1928	677.87	May 31, 1928
Waverly	Oct. 15, 1927	209.81	Dec. 7, 1927
Winterset	Aug. 5, 1927	214.20	Sept. 9, 1927
Webster City	Dec. 20, 1927	389.97	Feb. 8, 1928

Municipal Water-works Examined	Date of Examination	Cost of Examination	Date of Payment
Council Bluffs Water-works	March 7, 1927	\$ 248.24	April 6, 1927
Mason City Waterworks	Sept. 3, 1927	152.75	Oct. 7, 1927
Waterloo Waterworks	March 10, 1928	134.82	Apr. 12, 1928

\$ 535.81



School Districts Examined	Date of Examination	Cost of Examination	Date of Payment
Dale Independent School District .....	June 4, 1927	\$ 127.38	July 11, 1927
Des Moines Independent School District .....	July 8, 1927	324.50	Aug. 17, 1927
Ft. Madison Independent School District .....	Aug. 12, 1927	145.07	Sept. 8, 1927
Franklin Township School District .....	March 27, 1928	26.00	
Lytton Consolidated Independent School District .....	June 24, 1927	98.03	July 14, 1927
Marshalltown Independent School District .....	July 11, 1927	133.40	Aug. 13, 1927
Oakaloosa Independent School District .....	Oct. 29, 1927	137.83	Dec. 8, 1927
		\$ 992.18	
Building and Loan Associations Examined	Date of Examination	Cost of Examination	Date of Payment
Iowa Building and Loan Association, Des Moines .....	Feb. 20, 1928	\$ 52.90	Feb. 25, 1928
Mills County Building & Loan Association, Glenwood .....	April 6, 1927	39.76	May 2, 1927
State Building & Loan Association, Des Moines .....	Jan. 28, 1928	124.75	March 19, 1928
Workmen's Building & Loan Association .....	Aug. 25, 1927	42.39	Sept. 22, 1927
		\$ 259.80	
Miscellaneous	Date of Examination	Cost of Examination	Date of Payment
City of Hamburg, Making out Annual Statement .....	July 7, 1927	\$ 39.20	Nov. 23, 1927
Old Colony State Bond Company, Des Moines .....	Apr. 27, 1928	31.00	May 8, 1928
Lovesora Syndicate, Minneapolis, Minn. ....	Sept. 6, 1927	1,907.39	Dec. 19, 1927
Franklin Township, Polk County, Iowa .....	July 27, 1927	109.56	Aug. 15, 1927
		\$ 2,087.15	
RECAPITULATION			
Cities and towns .....		\$ 18,879.54	
Municipal water works .....		535.81	
School districts .....		992.18	
Building and loan associations .....		259.80	
Miscellaneous .....		2,087.15	
Total .....		\$ 22,754.48	

## ACCOUNTING LAW

## CHAPTER 10, CODE, 1927

SECTION 113. *Examination of Cities and Counties.* The Auditor of State shall cause the financial condition and transactions of all county offices to be examined at least once each year, by a state examiner of accounts, and shall cause a like examination to be made at least once each two years, of all offices of all cities and towns having a population of three thousand or more, including offices of cities acting under special charter.

SEC. 114. *State Examiners.* The Auditor of State shall appoint such number of state examiners of accounts as may be necessary to make such examinations. Said examiners shall be of recognized skill and integrity, familiar with the system of accounting in county and city offices and with the laws relating to county and city affairs. Each examiner shall give bond in the sum of two thousand dollars, conditioned as the bonds of county officers, which bonds shall be approved and filed as bonds of the state officers. Such examiners shall hold their positions for four years, unless sooner removed by the Auditor of State for cause, and be subject at all times to the direction of said Auditor.

SEC. 115. *Assistants.* The Auditor of State shall appoint such additional assistants to the examiners as may be necessary, who shall be subject to discharge at any time by the Auditor. Such assistants shall receive such reasonable compensation as the Auditor may fix and shall be paid in the same manner as examiners. The compensation of such assistants shall be considered as part of the cost of examination.

SEC. 116. *Examinations.* Said examiners shall have the right while making said examinations, to examine all papers, books, records, and documents of any of said offices and shall have the right, in the presence of the custodian or his deputy, to have access to the cash drawers and cash in the official custody of such officer, and a like right, during business hours, to examine the public accounts of the county or city in any depository which has public funds in its custody pursuant to law.

SEC. 117. *Scope of Examination.* All examinations shall be made without notice to the office examined. On every examination inquiry shall be made as to the financial condition and resources of the county or city; whether the cost price for improvement and material in said county or city is in excess of the cost price for like things in other counties or cities of the state; whether the county or city authorities are complying with the law; and whether the accounts and reports are being accurately kept.

SEC. 118. *Subpoenas.* The Auditor of State and all examiners shall, in all matters pertaining to an authorized examination, have power to issue subpoenas of all kinds, administer oaths and examine witnesses, either orally or in writing, and the expense attending the same, including the expense of taking oral examinations in shorthand, shall be paid as other expenses of the examiner.

SEC. 119. *Refusal to Testify.* In case any witness duly subpoenaed refuses to attend, or refuses to produce documents, books, and papers, or shall attend and refuse to make oath or affirmation, or, being duly sworn or affirmed, shall refuse to testify, the Auditor of State or the examiner may apply to the district court, or to any judge of said district court having jurisdiction thereof, for the enforcement of attendance and answers to questions as provided by law in the matter of taking depositions.

SEC. 120. *Reports.* A report of such examination shall be made in triplicate, signed, and verified by the officer making the examination; one copy to be filed with the auditor of state; one copy with the officer under investigation, and one copy with the auditor of the county if a county office is under investigation, or with the mayor or city council if a city

office is under investigation. All reports shall be open to public inspection.

Sec. 121. *Report Filed with County Attorney.* If said examination discloses any irregularity in the collection or disbursement of public funds or in the abatement of taxes a copy of said report shall be filed with the county attorney and it shall be his duty to co-operate with the state auditor, and, in proper cases with the attorney general, to secure the correction of the irregularity.

Sec. 122. *Duty of Attorney General.* In the event such examination discloses any grounds which would be grounds for removal from office, a fourth copy of said report shall be provided and filed by the auditor of state in the office of the attorney general of the state, who shall thereupon take such action as, in his judgment, the facts and circumstances warrant.

Sec. 123. *Disclosures Prohibited.* No such examiner shall make any disclosure of the result of any investigation, except as he is required by law to report the same or to testify in court. Any violation of this provision shall be grounds for removal.

Sec. 124. *Examination of Other Municipalities.* Any township, school, or municipal corporation, not embraced within the foregoing provisions of this chapter, may, on application to the auditor of state, secure an examination of its financial transactions and the conditions of its funds, or a like examination may be had on an application of twenty-five or more taxpayers of such township, school, or other corporation, accompanied by such showing of facts as, in the opinion of the auditor of state, will justify such examination.

Sec. 125. *Bills.* Each examiner shall, on the completion of an examination, file with the auditor of state a detailed, itemized, and sworn voucher of his per diem and expenses, which voucher, when approved by said auditor and by the state board of audit, shall be paid from any unappropriated funds in the state treasury.

Sec. 126. *State Reimbursed.* Upon payment by the state of the per diem and expenses aforesaid, the auditor of state shall at once file with the warrant-issuing officer of the county or municipality whose office was examined, a copy of the voucher so paid by the state and thereupon said warrant-issuing officer shall at once draw his warrant for said amount on the general funds of his county or municipality in favor of the auditor of state, which warrant shall be placed to the credit of the general fund of the state.

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## GENERAL TABLES

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## CITIES AND TOWNS

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## REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-A—CITIES—DATE OF INCORPORATION:  
MARCH 31, 1928:

No. in order of population	Cities	Date of Incorporation	Population census 1925	County Tax Receipts				
				General government	Independent division	Special assessments	Other receipts	
		First	Last					
	Grand Total.			987,720	\$10,555,092.02	\$1,700,861.49	\$2,172,550.20	\$328,785.09
1	Des Moines	1807	1862	141,441	2,618,136.59	18,279.95		
2	Sioux City	1857	1871	78,411	1,116,969.14	55,794.10	100,675.85	
3	Davenport	1859	1861	52,469	756,830.75	171,001.49	456,301.58	2,836.99
4	Cedar Rapids	1856	1868	56,561	623,540.31	40,556.29		
5	Dubuque	1807	1837	40,996	606,980.57	21,308.77	175,572.88	90,272.49
6	Council Bluffs	1828		39,795	404,621.15	100,661.48	7,004.82	524.84
7	Waterloo	1860	1866	36,771	381,025.45	126,519.77	66,052.82	6,300.45
8	Clinton	1859	1881	36,436	331,981.55	30,552.57	82,990.49	
9	Burlington	1807	1814	36,375	360,338.83	25,757.63	5,046.00	4.70
10	Omaha	1861	1913	36,375	213,515.55	27,635.27		
11	Mason City	1870	1911	22,682	187,746.70	49,872.23	2,500.27	90,578.83
12	Pt. Dodge	1859	1911	22,702	261,551.99	17,879.45	42,457.50	
13	Marshalltown	1865	1913	16,868	60,005.00	61,395.72	72,574.50	10.60
14	Muscatine	1830	1851	16,821	128,614.35	27,699.00	89,191.45	
15	Iowa City	1852		15,259	162,889.33	59,086.65	83,922.28	1,368.24
16	Keokuk	1818		14,702	168,706.57	10,012.61	1,177.02	
17	Boone	1826	1868	12,812	67,719.57	14,189.59	104,300.00	989.77
18	Pt. Madison	1839		11,239	30,863.01	7,451.07	105,027.69	
19	Osaka	1858	1862	10,331	97,270.75	17,875.83	98,500.36	530.58
20	Ames	1870	1892	9,322	78,689.00	14,115.25		
21	Centerville	1852	1878	8,611	8,182.79	13,739.72	763.95	34,806.49
22	Creston	1871		8,160	51,028.35	4,781.55	21,058.10	5,506.43
23	Osborne	1868	1897	8,058	44,867.92	6,350.34	16,145.67	4,068.32
24	Newton	1857	1876	7,062	56,521.28	24,840.18	24,920.94	
25	Cedar Falls	1852	1865	6,841	51,863.79	34,350.94		85.24
26	Webster City	1874	1895	6,840	19,597.88	15,946.45		
27	Charles City	1860	1865	6,435	73,910.66	6,569.35	6,144.74	
28	Fairfield	1847	1868	6,323	31,022.09	5,721.28	6,759.84	571.31
29	Perry	1873	1895	5,778	9,317.19	43,648.96	16,967.75	
30	Red Oak	1868	1878	5,586	41,046.32	8,800.32	17,589.39	
31	Atlantic	1860	1878	5,324	27,492.78	9,648.61	7,465.16	
32	Shenandoah	1871	1898	5,494	60,388.50	6,786.71		
33	Chariton	1857	1874	5,225	36,684.44			
34	Albia	1859	1878	5,166	24,798.46	5,135.65		
35	Estherville	1881	1894	5,084	30,897.87	4,075.84	50,157.37	
36	Cherokee	1873	1891	4,867	72,605.95	8,833.21		
37	Spencer	1850	1895	4,689	9,697.17	26,217.26	7,066.34	
38	Clarinda	1867	1885	4,683	6,782.63	11,890.66		203.69
39	Grittle	1862	1875	4,621	71,116.30	11,890.66		
40	La Mars	1881		4,553	33,986.21	8,275.31	27,512.45	
41	Marion	1865	1895	4,520	37,350.48	4,005.18	5,780.25	
42	Carroll	1869	1892	4,469	39,106.37	32,011.75	4,715.32	
43	Mt. Pleasant	1847	1856	4,445	13,550.80	6,581.72	13,554.71	1,335.46
44	Valley Junction	1893	1906	4,234	5,230.67	12,873.63	18,422.64	9.00
45	Washington	1894		4,288	61,585.04			
46	Missouri Valley	1871	1885	4,283	12,461.67	8,350.45	29,463.36	
47	Eagle Grove	1862		4,222	32,608.62	5,142.55	76.26	5.50
48	Decorah	1857	1871	4,141	8,882.63	39,204.67	16,990.49	
49	Iowa Falls	1869	1895	4,128	24,610.90	7,582.48	13,783.24	
50	Algona	1872	1888	3,912	6,900.00	28,785.07	6,344.36	
51	Storm Lake	1873	1901	3,908	49,315.25	7,777.01	8.50	129.00
52	Keosauqua	1858	1854	3,854	15,729.54	2,306.00		
53	Maquoketa	1853	1867	3,843	13,125.90	13,526.29	6,078.26	772.55
54	Waverly	1859	1869	3,509	9,149.70	31,054.50	8,813.82	
55	Bellevue	1868	1886	3,505	22,992.62	2,484.21	3,649.00	
56	Indianola	1867	1881	3,481	27,878.84	4,657.38		
57	Manchester	1863	1868	3,452	38,280.23	4,056.01	15,821.02	
58	Denton	1875	1895	3,427	36,496.41	10,136.54	28,189.00	

## GENERAL TABLES—CITIES

POPULATION; RECEIPTS; WARRANTS OUTSTANDING  
BALANCE APRIL 1, 1927

No. in order of population	Grand total taxes	Franchise	Poll tax	Office Receipts					No. in order of population
				Business license	Cigarette license	Dog license	Fines, fees and forfeitures	Departmental permits	
	\$14,829,570.43	\$149,247.68	\$128,102.81	\$153,888.36	\$217,158.30	\$21,776.00	\$196,472.44	\$88,158.36	
1	2,636,406.54	52,622.96		20,457.82	25,000.00	228.00	36,529.68	15,347.00	1
2	1,275,439.09	67,387.83		11,802.00	22,300.00	4,084.00	13,554.65	6,829.10	2
3	1,287,071.04			17,331.20	2,519.50	2,519.50	10,411.40	6,439.00	3
4	665,758.63	6,379.78	312.34	4,172.25	12,375.00	5,308.00	10,512.80	10,154.00	4
5	837,740.62	600.00		7,831.66	885.00		12,055.45	5,981.68	5
6	343,412.39		9,112.15	5,451.15	7,175.00	1,544.00	10,109.44	5,960.32	6
7	690,547.74		19,403.30	5,438.50	8,325.00	909.00	17,423.07	16,090.24	7
8	344,523.12			5.00	5,450.00	147.50	9,219.90	1,447.00	8
9	322,147.19	18,360.00	4,571.21	6,325.00	1,002.35	5,340.25	4,722.18		9
10	241,167.82	961.01	4,677.00	3,115.09	5,800.00	429.00	4,853.84	661.63	10
11	139,608.02		7,115.58	4,569.99	5,475.00		6,331.05	3,396.15	11
12	321,888.14		6,333.00	3,160.35	5,400.00	122.00	11,725.40	2,349.11	12
13	101,566.36		4,961.20	3,492.17	5,750.00	264.50	4,890.92	1,664.56	13
14	245,504.70			1,052.00		160.00	1,101.05		14
15	276,936.00		2,406.00	4,478.14	3,650.00	239.00	3,867.80	1,966.40	15
16	179,996.50		1,091.00	2,100.00	982.00	6,696.84	2,004.00		16
17	227,188.64		4,085.50	1,065.00	1,950.00	62.00	1,064.50	1,180.45	17
18	133,941.17		4,571.60	1,411.16	1,375.00	625.00	3,020.85	744.50	18
19	144,227.23		1,743.00	800.40	1,968.75	229.00	1,002.53		19
20	92,804.25		2,270.00	868.00	1,838.73		987.20	497.25	20
21	37,462.00		3,590.00	1,238.00	1,312.50	69.00	520.87		21
22	79,804.13		1,256.00	1,081.96	1,081.25		1,866.10	513.70	22
23	71,922.38		3,675.00	1,015.00	1,387.50	47.00	1,359.29		23
24	415,782.49		1,338.00	659.00	1,406.25	360.00	2,305.46	906.30	24
25	66,901.57		1,780.00	943.00	1,081.25	209.00	1,532.00	405.00	25
26	50,044.37		722.50	418.50	1,261.75		905.86	139.00	26
27	86,648.38		1,648.00	1,067.50	1,067.50	51.00	815.36	116.27	27
28	44,105.05		2,306.00	1,386.67	1,425.00	75.00	96.00		28
29	69,000.92		780.00	1,127.00	1,275.00	247.50	260.00		29
30	66,636.91		1,047.50	1,263.50	1,162.52	7.00	299.85		30
31	44,695.55		686.00	1,047.22	1,425.00	338.75	298.50		31
32	67,174.30		1,768.85	846.45	1,252.00	300.00	1,902.43	517.00	32
33	36,684.44		742.00	673.50	759.00	47.00	287.95	5.00	33
34	32,010.06		620.00	1,115.50	1,967.80		773.95		34
35	82,271.66		1,015.11	690.00	900.00		1,250.00		35
36	81,556.16		964.00	1,091.00	957.50	284.00	1,157.55	547.50	36
37	42,950.77		404.50	1,373.50	1,106.25	199.50	544.30		37
38	38,432.82		659.00	1,194.45	861.25	141.00	573.00	53.00	38
39	35,278.55		1,204.00	1,028.30	657.50	341.25	1,003.05	6.00	39
40	70,774.98	54.40	1,108.00	785.00	1,659.00	79.00	194.56		40
41	45,135.95		460.00	582.00	618.75	30.00	324.00		41
42	75,833.44		303.00	803.00	1,181.30		394.45		42
43	34,842.83		208.00	663.00	637.50		87.06		43
44	36,529.04		304.00	957.50	957.50		69.60		44
45	61,985.04		1,205.00	276.00	256.25		209.00		45
46	41,415.48		807.00	1,210.50	1,312.50	47.00	500.50		46
47	27,882.95		629.00	675.50	975.00	111.50	436.45		47
48	64,177.10		839.00	372.50	1,462.50	77.00	1,072.50		48
49	45,975.22		1,433.39	606.24	566.25	158.00	95.00		49
50	41,929.42		306.00	520.00	713.50	71.00	545.10		50
51	48,263.76		430.00	686.50	1,015.50	79.50	91.00		51
52	34,929.77		373.00	578.00	7,237.50	48.00	271.00		52
53	32,501.99		524.00	800.00			42.15		53
54	49,018.05	1,228.42	297.75	787.50	66.00		583.00		54
55	30,025.95		961.00	488.50	882.50		500.90		55
56	25,434.25		487.50	227.50			177.16		56
57	46,137.26		485.00	429.50	1,012.50	27.00	115.00		57



TABLE NO. 1-A—CITIES—DATE OF INCORPORATION;  
MARCH 31, 1928; BALANCE

No. in order of population	Cities	Date of Incorporation		County Tax Receipts						No. in order of population	
		First	Last	Population census 1920	General government	Independent division	Special assessments	County taxes	Other receipts		
59	Independence	1864	1885	3,409	19,264.80	2,657.92				159.50	59
60	Hampton	1870	1885	3,351	36,308.25	3,135.97					60
61	Vinton	1860		3,259	16,743.38	8,354.19	5,636.47				61
62	Jefferson	1871	1893	3,132	31,773.29		30,300.07	136.44			62
63	Cresco	1866	1909	3,114	7,704.21	27,172.26	2,557.02	17.64			63
64	Pella	1852	1871	3,079	33,922.31	5,219.61	37,920.43				64
65	Winteret	1876	1885	3,063	21,709.61	17,915.22	18,226.62	1,141.68			65
66	Sheldon	1872	1894	3,043	13,378.94	23,908.32	15,260.11	3,268.24			66
67	Osage	1871	1889	2,963	11,258.00	3,650.72	27,846.27				67
68	Clear Lake	1871		2,884	31,904.36	3,825.23	17,414.32				68
69	Elkhora	1865		2,852	25,516.44	8,744.96					69
70	Myrtle	1889	1909	2,816	4,622.65		161.36				70
71	Harlan	1879	1896	2,811	34,802.04		27,645.58				71
72	Nevada	1869	1892	2,811	15,431.06	5,070.78					72
73	Clarion	1881	1911	2,749	4,412.69	7,071.42	27,120.54	6,054.83			73
74	Osceola	1869	1889	2,727	11,296.60	3,331.57	16,163.10				74
75	Emmetsburg	1877	1892	2,688	12,056.62	6,129.06	24,043.38	946.00			75
76	Kee City	1866	1901	2,685	28,421.80		3,092.06				76
77	Waukon	1863	1901	2,652	36,530.32	4,467.26	16,500.00				77
78	Tama	1869	1903	2,650	5,880.29	23,412.71	15,460.54	169.61			78
79	Glenwood	1867	1884	2,614	19,079.28	2,408.10					79
80	Hawarden	1867	1906	2,612	8,397.87	2,389.24	34,976.30	220.01			80
81	Colfax	1875	1901	2,541	15,059.13	1,601.17	15,119.28				81
82	Bettendorf	1903		2,540	39,805.40	5,546.12	786.76				82
83	New Hampton	1873	1896	2,486	4,830.30	14,290.16	10,822.42	73.20			83
84	Anamosa	1867	1871	2,377	32,841.73		167.46	63.50			84
85	Bloomfield	1863	1904	2,370	15,390.82	7,056.50					85
86	Niangua	1868		2,378	4,573.23	23,254.29					86
87	Humboldt	1869		2,317	4,053.58	9,053.05	3,502.88				87
88	Monticello	1867	1896	2,215	19,812.19	7,605.97					88
89	Lake City	1882	1909	2,211	25,704.70	2,811.88	7,346.93				89
90	Rockwell City	1882		2,183	16,322.13	4,977.57	7,834.00				90
91	Madrid	1882		2,151	12,790.14	890.02	1,427.38				91
92	Audubon	1881	1916	2,124	34,534.74	2,095.98					92
93	Marengo	1869	1909	2,118	17,806.99	1,051.44	12,547.00				93
94	Tipton	1857		2,109	11,628.07	6,684.12	12,216.90	229.90			94
95	Rock Rapids	1865	1912	2,068	36,752.18	5,007.04	13,819.21				95
96	Dyersville	1872	1912	2,063	16,971.51						96
97	Joda Grove	1877	1909	2,023	4,789.69	17,334.25	17,856.72				97
98	Vimes	1860	1902	2,044	2,897.94	39,678.96	367.12				98
99	Onawa	1928	1908	2,043	39,861.41	6,045.50	258.11				99
100	Bedford	1855	1905	2,042	3,831.95	7,223.70	23,392.80	28,058.46			100
101	Forest City	1879		2,037	6,609.74	8,580.38	2,004.47				101
102	Elkton	1873		2,029	5,787.61	890.14	24.85	400.00			102
103	De Witt	1868		2,017	10,616.98		8,367.76				103
104	Leon	1867	1906	1,990	14,493.80						104
105	Hamburg	1867		1,908	2,164.54	1,582.26		9,186.67			105
106	Corning	1871	1905	1,899	2,384.27	10,659.50					106
107	Seymour	1874	1908	1,819	2,378.64	11,773.20					107
108	Toledo	1860	1901	1,828	21,541.69						108
109	What Cheer	1866	1894	1,559	8,289.35	1,965.08	13,265.13				109
110	Stuart	1877	1885	1,531	35,782.02	5,146.00					110

POPULATION; RECEIPTS; WARRANTS OUTSTANDING  
APRIL 1, 1927—Continued

Grand total taxes	Office Receipts							No. in order of population
	Franchise	Food tax	Business license	Cigarette license	Dog license	Fines, fees and forfeitures	Departmental permits	
22,182.51		795.00	548.00	1,256.25				59
39,480.22		177.50	338.75	470.25	4.00			60
30,724.04		417.00	388.50	787.50	56.00	179.50		61
62,199.80		355.00	400.00	787.50		275.00		62
37,451.13		486.00	320.00	806.25		387.70		63
77,122.34	300.00	588.00	391.75	925.00	40.50	55.75		64
59,083.13		1,345.00	317.50	637.50	5.00	108.96	625.00	65
54,845.61		178.00	122.25	375.00		113.95		66
52,756.02		600.00	320.65	487.50		34.45	54.00	67
42,393.87		250.00	486.00	712.50	83.00	55.00		68
34,361.43		542.40	342.10	680.00		317.00		69
4,784.01		600.00	400.00	300.00	9.00	137.00		70
69,404.62		130.00	765.50	907.50	7.00	66.00		71
39,501.83		396.00	596.50	487.50		482.71	28.00	72
34,667.88		1,403.00	852.00	169.75	47.45	187.80	204.50	73
30,781.26		145.00	150.00	637.50		150.00	13.65	74
43,180.05		182.00	527.75	768.75	26.00	72.52		75
31,424.36		773.00		600.00	12.00	221.29	136.27	76
47,898.21		730.00	271.00	645.00		210.15		77
42,881.95		751.00	160.00	675.00		98.05		78
22,067.38		609.00	161.50	526.25	22.00	275.65		79
45,765.50		804.00	170.00	525.00	69.00	240.05	18.00	80
22,249.53		614.00	412.05	626.25	33.00	69.00		81
34,161.48		226.80	487.50	487.50	34.00	75.00		82
30,666.47		276.00	226.00	600.00		54.50	28.00	83
32,072.69		326.00	176.00	487.50	08.00	31.00	1.00	84
22,449.27	516.00	456.00	881.25		144.00			85
36,859.62		553.00	875.00			26.00	182.00	86
17,230.36		480.00	685.50	636.25	8.00	222.00		87
27,418.16		882.00	184.00	712.50	123.00	197.00	60.25	88
36,863.51		380.00	651.00	375.00		66.00		89
31,124.76		417.50	620.00				8.00	90
22,617.48		345.00	264.50	300.00	39.00	74.52		91
36,639.72		514.00	126.00	525.00		174.00		92
31,165.52		408.50	547.25	675.00		90.75	8.00	93
39,769.00	50.00	153.00	543.50	675.00		10.00	17.80	94
44,666.43		186.00	637.50	637.50		201.00	46.00	95
16,971.91		1,000.15	333.00	506.00		338.00		96
39,980.69	487.35		225.00	51.75				97
32,678.92	190.25		792.00	525.00		431.00		98
36,100.65		136.00	330.00	675.00		27.57	39.00	99
50,676.89		560.00	185.00	375.00	32.00	45.00		100
17,194.27		219.00	636.50	525.00		142.00	525.00	101
7,102.25		13.00	174.00	281.25		177.50		102
37,274.74		140.00	287.27	768.75		134.50		103
14,635.82	230.50	367.00	375.00	39.00	38.05			104
13,912.47		97.00	19.00	459.00	31.50	439.00		105
13,904.77		321.00	779.70	562.50	22.00	149.80		106
14,146.84			372.00	547.50		247.75		107
36,775.12			463.00	187.25		21.00		108
5,789.35		208.00	180.00	480.00		38.00		109
30,929.82		69.00	283.00	300.00		25.00		110

TABLE NO. 1-B—CITIES—DATE OF INCORPORATION:  
MARCH 31, 1928:

No. in order of population	Cities	Office Receipts					
		Special assessments	Refuse disposal	Sale of municipal property	Rent of municipal property	Elections	Transfers
	Grand Total.....	\$ 970,621.29	\$22,151.91	\$29,962.21	\$41,900.01	\$ 2,390.20	\$ 596,452.14
1	Des Moines.....			1,791.00	1,504.00		52,734.23
2	Sioux City.....		2,750.00	1,971.60	4,039.20	150.00	
3	Davenport.....	4,744.35		235.20			15,035.06
4	Cedar Rapids.....	4,120.10			2,004.08		15,000.00
5	Dubuque.....	17,966.68		178.27	2,000.00		134,801.82
6	Council Bluffs.....		2,506.25	1,804.90	2,000.00		24,519.00
7	Waterloo.....		2,506.25	1,804.90	2,000.00		24,519.00
8	Clinton.....	179,547.00		1,804.90	2,000.00		68,306.77
9	Burlington.....	156,218.13		11,187.90	244.00		
10	Ottumwa.....						508.67
11	Mason City.....	10,815.18	10.00	291.78	1,106.64		12,792.33
12	St. Charles.....	4,575.91	3,913.00	809.42	65.00		5,490.54
13	Marshalltown.....				6.88		8,627.10
14	Muscatine.....		2,003.00		433.00		24,000.10
15	Iowa City.....	61,287.61		219.67	322.00		
16	Keokuk.....			1,084.31	716.00		27,300.61
17	Boone.....			7.50			400.00
18	Pt. Madison.....		49.00		1,005.82		18,922.08
19	Oskaloosa.....			809.27	382.50		26,275.00
20	Ames.....	2,288.44					
21	Centerville.....	20,457.30		62.70			
22	Creston.....			475.00	150.00		
23	Osceola.....	1,497.13	4.25	474.23			250.20
24	Newton.....	827.23					360.22
25	Cedar Falls.....			115.63	790.00		300.00
26	Webster City.....				127.86		
27	Charles City.....	89.72			600.00		1,132.75
28	Fairfield.....	423.56		174.71	305.00		
29	Perry.....			649.00		82.45	
30	Red Oak.....			84.50		801.00	181.11
31	Atlantic.....			450.50	1,788.50		4,809.68
32	Shenandoah.....			28.00	2,576.00	204.52	
33	Chariton.....						
34	Albia.....			342.44	65.00		6,724.72
35	Estherville.....	879.21		230.00	636.00		42,688.22
36	Cherokee.....						
37	Spencer.....	847.85			3,637.38		2,825.57
38	Clarinda.....						1,000.00
39	Grinnell.....		417.05	153.36	385.00		
40	Le Mars.....		10.00	50.00			
41	Marion.....				10.00		
42	Carroll.....						640.21
43	Mt. Pleasant.....		20.00	334.12	49.35		15,000.00
44	Valley Junction.....	859.47	12.00		14.50		2,353.36
45	Washington.....			27.65	100.00		
46	Missouri Valley.....						
47	Eagle Grove.....	15,047.20			275.00		3,306.88
48	Decorah.....	1,689.12		503.25			860.00
49	Iowa Falls.....				260.50		35.00
50	Algona.....						29,732.69
51	Storm Lake.....	45,455.33		14.48	20.00		
52	Knoxville.....	11,454.31		63.50	50.00		
53	Maquoketa.....						500.00
54	Waverly.....	1,972.50					
55	Belle Plaine.....			75.37			
56	Indianola.....			21.85	180.00		
57	Manchester.....	0,536.50			180.00		
58	Danison.....			1,007.50	100.00		

POPULATION: RECEIPTS: WARRANTS OUTSTANDING  
BALANCE APRIL 1, 1927

No. in order of population	Cities	Office Receipts						Street Department Receipts				No. in order of population
		Refunds	Private trust accounts	Donations	Other office receipts	Total office receipts		Street cleaning	Snow removal	Paving streets	Street sprinkling, rolling and weed cutting	
	Grand Total.....	\$ 107,635.10	\$ 208,900.28	\$ 4,907.43	\$ 143,156.56	\$ 2,743,162.20	\$15,256.57	\$ 678.50	\$47,836.43	\$25,866.07		
1	Des Moines.....	206.97	720.11		4,097.44	308,105.57	9,790.76					1
2	Sioux City.....	3,033.57			274.09	147,922.63	2,673.20				2,169.47	2
3	Davenport.....	224.48	145,187.03		4,656.16	225,707.22	1,538.11		355.40	33,536.34	2,044.58	3
4	Cedar Rapids.....		7,317.24	226.00	583.85	105,828.62				6,645.56		4
5	Dubuque.....	15,239.08	4,606.69			101,502.50					61.32	5
6	Council Bluffs.....	10,250.04	15,897.67		32.75	18,565.69						6
7	Waterloo.....	1,825.12	1,306.69	430.00		1,679.43					82.08	7
8	Clinton.....	191.37	34,900.40			74,866.70						8
9	Burlington.....	16,005.34	574.88	15.00		227,405.96	19.50					9
10	Ottumwa.....	5,207.22	37,552.68		478.79	79,515.59					33.20	10
11	Mason City.....	992.15	505.81		10,856.71	57,303.56					1,107.39	11
12	St. Charles.....	558.98	553.50	50.00	7,740.71	90,234.86						12
13	Marshalltown.....	2,040.83	243.47		1,586.91	31,188.24						13
14	Muscatine.....	764.40			1,382.83	34,736.07						14
15	Iowa City.....	8,478.74			2,254.48	89,800.65						15
16	Keokuk.....	4,808.09				42,782.05	1,801.63	1.85			60.00	16
17	Boone.....		11,842.66		2,954.52	25,513.03	22.35				42.50	17
18	Pt. Madison.....	5,504.41			575.23	18,938.62						18
19	Oskaloosa.....		47	56.30	124.00	283.66	126.40			307.49		19
20	Ames.....	2,642.76	2,415.00			40,160.40						20
21	Centerville.....					87,385.86						21
22	Creston.....					8,139.57					15.10	22
23	Osceola.....					9,815.75					38.25	23
24	Newton.....					5,913.36						24
25	Cedar Falls.....					5,913.36						25
26	Webster City.....					7,330.32					23.00	26
27	Charles City.....		881.54			5,404.78			7.13			27
28	Fairfield.....					6,445.76			303.50			28
29	Perry.....					5,832.27			2.91		10,417.07	29
30	Red Oak.....					5,684.50				1,256.50		30
31	Atlantic.....					5,728.58					6.86	31
32	Shenandoah.....					72.61					5.00	32
33	Chariton.....		51.80			535.00						33
34	Albia.....					10,044.99						34
35	Estherville.....					2,744.65						35
36	Cherokee.....					12.00						36
37	Spencer.....					4,040.91						37
38	Clarinda.....					5,633.61						38
39	Grinnell.....					10,433.66					25.00	39
40	Le Mars.....					6,995.08						40
41	Marion.....					8,496.42					9.25	41
42	Carroll.....					7,632.43						42
43	Mt. Pleasant.....					1,420.63						43
44	Valley Junction.....					1,062.50						44
45	Washington.....					2,356.00						45
46	Missouri Valley.....					4,816.14						46
47	Eagle Grove.....					17,047.86						47
48	Decorah.....					4,630.23						48
49	Iowa Falls.....					5,042.40						49
50	Algona.....					4,033.88						50
51	Storm Lake.....					30,440.12						51
52	Knoxville.....					5,388.54						52
53	Maquoketa.....					2,707.92						53
54	Waverly.....					21,093.26						54
55	Belle Plaine.....					45,092.86						55
56	Indianola.....					25,497.26						56
57	Manchester.....					95.53						57
58	Danison.....					1,080.91						58



TABLE NO. 1-B—CITIES—DATE OF INCORPORATION:  
MARCH 31, 1923; BALANCE

No. in order of population	Cities	Office Receipts					
		Special assessments	Refuse disposal	Sale of municipal property	Rent of municipal property	Elections	Transfers
59	Independence			25.00	33.00		3,802.10
60	Hampton						
61	Vinton	6.00		359.47	37.50		1,695.12
62	Cresco	396.12		10.00	71.50		
63	Jefferson			12.00	22.84		
64	Pella				794.00		
65	Winterest			5.50	1,962.41		8,272.28
66	Sheldon		67.70				
67	Osage	1,866.14	609.25		10.00		
68	Clear Lake			18.15	25.00		
69	Eldora						
70	Myrtle						
71	Harlan			7.42			
72	Nevada			125.00			
73	Clarion	1,755.46					
74	Oseola			41.05			
75	Emmetsburg		17.55	14.75	2.00	150.00	1,175.60
76	See City	10.00		1,293.20	318.80		
77	Waukon		50.00		15.00		
78	Tama						1,000.00
79	Glenwood			3,014.45			
80	Hawarden			1,071.00			1,111.33
81	Colfax			72.00	235.27		
82	Bettendorf			118.00			
83	New Hampton	1,147.02					
84	Anamosa			366.50			50.00
85	Honolulu			9.00	12.00		
86	Sigourney			47.00			
87	Humboldt			12.58	9.00		
88	Monticello		1.00	1,054.00	40.00	15.00	
89	Lake City			753.00			
90	Rockwell City	460.70		25.00			
91	Madrid			25.44	10.00		
92	Andabon			2,209.83			
93	Marengo			101.56	7.00		
94	Tipton	7,615.56					
95	Rock Rapids			1,170.60	30.00		4,500.92
96	Dyersville			903.00			
97	Ida Grove						
98	Villars			3.00			1,249.30
99	Osawa			16.00	8.00		
100	Bedford	3,468.04		32.00			
101	Forest City			240.20	627.50		8,275.54
102	Eldon			226.10			6,200.00
103	De Witt						
104	Leon				252.00		
105	Hamburg			161.30	371.85		791.50
106	Corning	2,623.86		248.33		96.40	4,580.79
107	Seymour	1,362.40		111.00	5.00		110.48
108	Toledo	11,000.28		2.90	50.43		1,229.34
109	What Cheer						
110	Stuart			110.08	10.00		

POPULATION; RECEIPTS; WARRANTS OUTSTANDING  
APRIL 1, 1927—Continued

No. in order of population	Cities	Office Receipts					Street Department Receipts				No. in order of population
		Refunds	Private trust accounts	Donations	Other office receipts	Total office receipts	Street opening	Snow removal	Paving streets	Street sprinkling, cleaning and weed cutting	
59	Independence	281.15				5,787.50					59
60	Hampton	1,799.64			123.95	3,102.12					60
61	Vinton	60.76			98.30	4,047.10		158.85		965.77	61
62	Cresco	7.05			.25	3,302.42				15.00	62
63	Jefferson	84.74				2,117.53					63
64	Pella				50.15	2,875.15					64
65	Winterest					13,369.34					65
66	Sheldon				966.80	1,853.79					66
67	Osage	322.15		1,000.00	205.00	5,079.12				390.57	67
68	Clear Lake					1,658.65					68
69	Eldora	3.22				1,804.72		.70		15.33	69
70	Myrtle					1,545.00					70
71	Harlan	112.18				2,022.69					71
72	Nevada			40.00		2,555.21				611.00	72
73	Clarion	120.15	883.60		70.00	6,487.71		.30		3.20	73
74	Oseola					1,139.30					74
75	Emmetsburg	244.08				3,211.83		34.32		34.32	75
76	See City					2,375.56		4.50		81.00	76
77	Waukon	201.90			223.00	4,481.14					77
78	Tama	744.45			394.98	4,908.85					78
79	Glenwood			600.00		4,026.64					79
80	Hawarden	21.56				2,132.47					80
81	Colfax					1,111.25	143.00				81
82	Bettendorf					2,382.02				301.00	82
83	New Hampton					2,040.06					83
84	Anamosa	1.85			502.25	2,145.50				286.00	84
85	Honolulu	196.00				3,871.39					85
86	Sigourney	389.73				2,141.54					86
87	Humboldt	38.21				6,024.35					87
88	Monticello	2,604.84	156.05		.30	2,225.00					88
89	Lake City					2,004.82					89
90	Rockwell City	5.05				919.49					90
91	Madrid					2,899.06					91
92	Andabon	280.00			41.05	1,853.59					92
93	Marengo	2.00				8,013.56					93
94	Tipton	141.00				7,415.84				4,706.60	94
95	Rock Rapids	123.47				3,494.69					95
96	Dyersville	209.01				1,351.99					96
97	Ida Grove				6.53	2,515.00					97
98	Villars				12.50	8,013.56					98
99	Osawa					2,850.26		8.62			99
100	Bedford					4,744.87					100
101	Forest City	197.78			97.33	15,246.30					101
102	Eldon	114.25			523.00	7,283.16					102
103	De Witt					1,559.47					103
104	Leon				21.85	1,634.02					104
105	Hamburg				369.47	2,899.18					105
106	Corning	329.80			225.00	5,706.37					106
107	Seymour	716.65			12.50	2,574.26					107
108	Toledo	437.17			2.50	14,170.25		775.50			108
109	What Cheer	74.40			8.16	896.00					109
110	Stuart	71.54			195.25	1,043.57					110



TABLE NO. 1-C—CITIES—DATE OF INCORPORATION;  
MARCH 31, 1928;

No. in order of population	Cities	Street Department Receipts			Municipal		
		Sewers	Miscellaneous	Total street department receipts	Water Works Receipts		
					Rentals	Sales	Miscellaneous
	Grand Total	\$ 8,306.57	\$ 100,483.91	\$ 201,827.44	\$ 2,371,007.63	\$ 285,317.62	\$ 47,162.18
1	Des Moines	49,128.57	49,919.33	99,047.90	279,567.56	25,133.39	
2	Sioux City	2,113.83	4,782.65	6,896.48	6,586.60		
3	Davenport	1,891.47	2,251.72	4,143.19	309,737.54	5,990.92	3,086.07
4	Cedar Rapids	18,718.56	35,564.12	54,282.68	122,024.78	2,132.56	
5	Dubuque	321.01	430.81	751.82	142,516.31	13,180.00	4,637.97
6	Council Bluffs	116.53	314.45	430.98			
7	Waterloo	14.70	7.70	22.40			
8	Clinton						
9	Burlington	75.00		75.00	106,237.06	2,835.03	6,132.00
10	Ottumwa				85,971.55	13,241.00	
11	Mason City		8,896.88	8,896.88			
12	Ft. Dodge	25.00	494.26	519.26	105,928.29	1,232.06	4,442.47
13	Marshalltown	22.80		22.80			
14	Muscatine				60,262.30		
15	Iowa City		940.83	940.83	768.10		
16	Keokuk		6,842.26	6,842.26			
17	Boone				83,308.75	1,137.81	
18	Ft. Madison		78.50	78.50			
19	Osaka	547.66	720.64	1,268.30	58,386.90	4,090.00	
20	Ames		810.13	810.13	47,550.16	7,838.01	
21	Centerville						
22	Creston	21.70	5.20	26.90			
23	Oelwein		699.15	699.15	21,056.05	1,300.36	
24	Newton				80,447.57		
25	Cedar Falls		947.68	947.68	29,713.06		
26	Webster City				13,138.00		113.75
27	Charles City				30,681.84		
28	Fairfield	80.00	426.96	506.96	31,029.84	2,507.29	691.17
29	Perry		664.38	664.38	17,731.54	331.61	708.06
30	Red Oak	17.05	12.80	29.85	19,146.35	137.05	699.56
31	Atlantic		253.48	253.48	19,354.96		
32	Shenandoah	7.70	80.82	88.52	19,623.92	576.94	31.00
33	Chariton	14.00		14.00	17,739.50		
34	Albia		135.00	135.00	12,775.15		
35	Estherville	88.45		88.45	9,601.00	60.00	350.00
36	Cherokee		75.50	75.50	15,954.61	385.70	545.13
37	Spencer		341.80	341.80	12,714.68		
38	Clarinda		425.00	425.00	20,620.57		
39	Grinnell		7.00	7.00	59,730.80	168.75	
40	Le Mars	10.25	58.05	68.30			
41	Marion						
42	Carroll				21,696.43		
43	Mt. Pleasant		230.31	230.31	13,075.41	377.71	11.00
44	Valley Junction		110.00	110.00	15,898.00	75.40	38.50
45	Washington		72.15	72.15	15,578.19	1,598.74	
46	Missouri Valley	300.39	88.00	388.39	12,570.63		
47	Eagle Grove	176.00	88.25	264.25	7,852.52		94.43
48	Decorah		318.23	318.23	10,808.33		
49	Iowa Falls		25.00	25.00	13,405.09	616.24	
50	Algona	440.00	3.00	443.00	9,311.88	1,618.31	
51	Storm Lake				17,399.55	11.80	424.50
52	Knoxville				23,302.36	850.00	
53	Maquoketa		301.71	301.71	7,634.50	12.40	
54	Waverly				8,960.90	438.42	5,771.67
55	Hale Plains				7,561.18		
56	Indianola		25.00	25.00	9,861.50	283.92	37.50
57	Manchester		316.67	316.67	8,946.90	20.00	21.00
58	Denison				14,156.22		

POPULATION; RECEIPTS; WARRANTS OUTSTANDING  
BALANCE APRIL 1, 1927

Industry Receipts					Gas Works, Heating Plant, Library				No. in order of population
Total waterworks	Electric Light Works Receipts				Total gas works	Total heating plant	Total library fines and fees		
	Rentals	Sales	Miscellaneous	Total light works					
\$ 2,702,486.35	\$ 1,187,101.47	\$ 486,076.60	\$ 47,845.68	\$ 1,705,023.31	\$ 121,816.44	\$ 21,942.90	\$ 75,022.22		
304,799.56						599.82	3,000.00	1	
6,586.60			15,492.72	15,492.72			2,574.00	2	
309,737.64							8,175.10	3	
122,024.78							1,632.48	4	
341,206.48							1,131.34	5	
100,134.21							890.46	6	
							128.50	7	
115,244.08							35,000.00	8	
90,212.56							1,059.42	9	
111,630.84							380.73	10	
60,262.30		145,173.01		145,173.01			12,644.27	11	
708.10								12	
83,346.56							636.50	13	
	1,615.16			1,615.16				14	
62,356.99							891.77	15	
54,478.18		178,492.15	3,109.61	181,601.76				16	
								17	
								18	
22,226.41							2,434.61	19	
80,447.57						69,808.42		20	
29,713.06	106,178.98	2,876.48		107,755.44			477.38	21	
13,251.77	100,488.88	11,742.93	224.68	111,963.47	30,984.58			22	
30,681.84							628.40	23	
34,132.80								24	
18,292.25								25	
19,354.96								26	
20,241.86	90,425.40			90,425.40				27	
17,739.50								28	
12,775.15								29	
10,044.09	57,649.87	2,041.65		59,691.50	20,903.43		175.67	30	
16,925.50							408.70	31	
12,714.68	50,828.39			50,828.39			87.00	32	
20,620.97								33	
29,859.35							561.31	34	
	216.00			216.00				35	
								36	
21,696.43								37	
13,454.12	57,480.60	639.81	13,000.00	71,120.44			412.75	38	
16,012.83								39	
17,178.30		4.63		4.63				40	
12,570.63								41	
7,852.52							91.04	42	
10,808.33								43	
14,021.33								44	
19,320.19	64,053.27	6,848.15	622.00	70,902.43			154.40	45	
17,266.35	176.00			176.00			906.87	46	
24,133.38								47	
7,646.90	18,750.50	79.86		18,830.45			309.14	48	
15,191.00	61,779.07	231.78	1,697.98	62,608.90				49	
7,591.18								50	
10,302.55	58,095.48	6,138.67	1,814.31	65,089.46				51	
5,967.90								52	
14,156.22	80,421.95			94,611.95				53	

TABLE NO. 1-C—CITIES—DATE OF INCORPORATION;  
MARCH 31, 1928; BALANCE

No. in order of population	Cities	Street Department Receipts			Municipal		
		Sewers	Miscellaneous	Total street department receipts	Water Works Receipts		
					Rentals	Sales	Miscellaneous
59	Independence	90.90	181.01	280.97	10,802.57	45.02	603.31
60	Hampton	35.00	307.48	366.48	10,976.75		
61	Vinton			1,123.12	11,633.63	430.59	1,506.35
62	Jefferson		275.00	290.00	9,904.57	251.45	
63	Cresco				8,645.58	371.94	
64	Pella	111.44	8,709.57	8,910.71	12,655.80	1,504.50	27.05
65	Winterset				13,018.91	5,716.02	
66	Sheldon				13,018.91		
67	Orange			800.57	7,275.01	159.95	130.00
68	Clear Lake				2,805.83		
69	Edgemoor	550.00	38.69	603.74	7,119.25		
70	Myrtle			8.33			
71	Harlan					13,764.79	413.13
72	Nevada	1.00	379.16	801.16		12,388.82	302.12
73	Clarion	139.00	17.00	156.00		7,914.13	
74	Olcott		106.15	106.15		5,341.23	
75	Emmetsburg			68.04	8,303.09		
76	Sac City			35.00	6,601.38		
77	Waukon		298.03	298.03	6,282.80		81.50
78	Tama				6,405.69	36.50	
79	Glenwood	75.39	89.81	157.20	8,994.73		
80	Hawarden				7,445.88		
81	Colfax		141.15	283.15	4,700.00	122.40	
82	Bettendorf			201.00			
83	New Hampton		100.00	100.00	8,356.28	176.63	
84	Anamosa	415.02		701.02	6,300.07		
85	Bloomfield		34.23	34.23	3,960.13	710.80	
86	Algona				6,035.99		
87	Humboldt		61.00	61.00	5,643.39	22.11	
88	Monticello	14.00			9,911.89		
89	Lake City	36.24	83.33	109.57	4,783.74	5.00	
90	Rockwell City		41.17	41.17	11,158.27		
91	Madrid		118.32		4,449.39	5.75	
92	Audubon				8,316.39		
93	Marengo				8,345.75		
94	Tipton			1,730.80	7,373.41	41.95	220.50
95	Rock Rapids			50	9,130.59	729.08	171.14
96	Dyersville	292.06		292.06	4,595.20		
97	Ia Grove				5,233.88		
98	Villisca				4,168.39		
99	Onawa			8.02	6,430.94		
100	Bedford		31.56	31.56	5,239.79	272.10	14.00
101	Forest City				6,401.60		
102	Eldon	15.00		21.82	34,815.55		
103	De Witt		16.50	316.50	4,635.30		
104	Leon				6,748.00	6,748.00	
105	Hamburg				2,433.25		
106	Corning	97.10		573.03	5,003.50	477.50	
107	Seymour				2,914.83	107.32	
108	Toledo				5,846.20		1,409.56
109	What Cheer				2,798.02		
110	Stuart	4.00		4.00		3,444.90	

POPULATION; RECEIPTS; WARRANTS OUTSTANDING  
APRIL 1, 1927—Continued

No. in order of population	Cities	Industry Receipts					Gas Works, Heating Plant, Library		
		Total waterworks	Rentals	Sales	Miscellaneous	Total light works	Total gas works	Total heating plant	Total library fines and fees
59	Independence	11,511.90	58,283.40	297.86	312.15	58,893.41			
60	Hampton	10,976.75							235.00
61	Vinton	13,570.47	52,711.50	854.79	5,921.08	59,477.67			
62	Jefferson	10,246.02							
63	Cresco	9,017.33							147.41
64	Pella	13,887.33	53,791.83	878.56	224.35	54,934.73			30.00
65	Winterset	5,716.02							
66	Sheldon	13,018.91							
67	Orange	7,375.86							704.35
68	Clear Lake	2,805.83							
69	Edgemoor	7,119.25							
70	Myrtle								
71	Harlan								
72	Nevada	13,774.94	207.00	42,522.25	1,434.14	44,163.64			605.75
73	Clarion	12,530.50							90.68
74	Olcott	7,914.13							
75	Emmetsburg	5,841.23							
76	Sac City	8,303.09							
77	Waukon	6,601.38							
78	Tama	6,405.69							
79	Glenwood	8,994.73							13.00
80	Hawarden	7,445.88							
81	Colfax	4,822.49	28,278.17	1,925.05	635.75	40,839.94			
82	Bettendorf								
83	New Hampton	8,322.30	34,830.96	1,167.90		55,808.89		1,875.77	
84	Anamosa	6,300.07							55.90
85	Bloomfield	4,103.92	46,306.53	1,016.34	700.00	47,422.87			145.76
86	Algona	6,035.99							
87	Humboldt	5,668.41							
88	Monticello	6,011.89							
89	Lake City	4,783.74							305.51
90	Rockwell City	11,158.27							701.83
91	Madrid	4,449.14							
92	Audubon	8,316.39							
93	Marengo	8,345.75							
94	Tipton	7,373.41							1,117.76
95	Rock Rapids	9,130.59							34.10
96	Dyersville	4,595.20							
97	Ia Grove	5,233.88							
98	Villisca	4,168.39							
99	Onawa	6,430.94							8,830.00
100	Bedford	5,239.79							
101	Forest City	6,401.60							
102	Eldon	34,815.55							
103	De Witt	4,635.30							41.15
104	Leon	6,748.00							
105	Hamburg	2,433.25							
106	Corning	5,003.50							
107	Seymour	2,914.83							
108	Toledo	5,846.20							
109	What Cheer	2,798.02							
110	Stuart	3,444.90							



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-D—CITIES—DATE OF INCORPORATION;  
MARCH 31, 1928

No. in order of population	Cities	Receipts, Markets and Public Scales				Receipts-bridges, ferries, wharves and landings
		Rentals	Sales	Miscellaneous	Total markets and public scales	
	Grand Total	\$36,159.37	\$ 1,892.20	\$ 5,803.39	\$33,764.96	\$67,325.85
1	Des Moines					
2	Sioux City	15,003.78		743.50	16,647.28	
3	Davenport			2,431.70	2,431.70	17,061.56
4	Cedar Rapids					48,359.61
5	Dubuque	432.00		540.38	972.38	
6	Council Bluffs	397.60			397.60	972.94
7	Waterloo					
8	Clinton					15.85
9	Burlington					
10	Ottumwa			854.85	854.85	472.49
11	Mason City					
12	Ft. Dodge	212.50			212.50	
13	Marshalltown					
14	Muscatine		1,186.50		1,186.50	6,788.83
15	Iowa City			40.14	40.14	
16	Keokuk	3,066.69			3,066.69	
17	Boone					17.00
18	Ft. Madison					
19	Oskaloosa					
20	China					
21	Centerville					
22	Creston	888.76			888.76	
23	Osceola					
24	Newton					
25	Cedar Falls					
26	Wesley City					
27	Charles City			1,364.23	1,364.23	
28	Fairfield	150.85			150.85	
29	Perry			52.99	52.99	
30	Red Oak					
31	Atlantic					
32	Shenandoah					
33	Chariton					
34	Albia					
35	Earleville					
36	Cherokee					
37	Spencer					
38	Clarinda	2,175.40			2,175.40	
39	Grinnell			175.69	175.69	
40	La Mars					
41	Marion					
42	Carroll					
43	Mt. Pleasant					
44	Valley Junction		5.00		5.00	
45	Washington					
46	Missouri Valley					
47	Eagle Grove					
48	Decorah					
49	Iowa Falls					
50	Algona					
51	Storm Lake					
52	Knoxville					
53	Maquoketa					
54	Waverly	215.80			215.80	
55	Belle Plaine					
56	Indianola					
57	Manchester					
58	Denison					

POPULATION; RECEIPTS; WARRANTS OUTSTANDING  
BALANCE APRIL 1, 1927

Receipts, Parks and Bathing Beaches				Receipts, Cemeteries				Total	
Rentals	Sales	Miscellaneous	Total—parks and bathing beaches	Rentals	Sales	Miscellaneous	Total—cemeteries	Total—cemetary perpetual care	No. in care of non-profits
\$78,875.80	\$18,872.36	\$25,006.34	\$122,844.46	\$21,551.78	\$66,048.29	\$21,298.49	\$147,898.61	\$47,164.15	
33,072.89			33,072.89	638.00	48,335.28		49,163.28		
16,398.06	117.04	4,929.56	21,234.46	106.00	2,863.45	3,879.97	6,908.42		
	4,715.00	3,894.58	8,509.58						
3,700.00	27.00	2,140.10	5,867.10						
11,411.77	32.28	729.67	12,173.72						
6,084.07	27.00	10.93	6,122.00						
811.50			811.50						
		417.34	417.34						
466.50	29.15	19,342.81	19,777.33	543.75	10,394.27	3,688.89	14,226.82	6,192.00	
	20.00		39.00	6,709.37	2,521.80	1,215.00	3,736.80		
	117.60		117.60				6,709.37	1,100.00	
					968.50		968.50		
				258.82	996.53	542.50	1,792.70	1,236.61	
		118.00	118.00		1,833.00	1,158.00	2,991.00		
388.00			388.00		1,758.21	1,118.00	3,076.21		
	5,763.04		5,763.04		1,804.50	500.00	1,804.50	504.00	
					808.20	995.00	1,703.20		
					1,780.00	2,206.89	3,986.89		
				775.50	928.15		1,723.65		
3,044.37		14.00	3,058.37	964.52	1,435.58	1,944.01	4,283.91	3,854.34	
225.00			225.00						
				1,749.77	541.80	2.00	2,094.37	1,897.00	
				5,176.89			5,176.89	3,741.30	
452.75			452.75	1,007.00	749.00	288.31	2,091.31		
1,030.98	3,000.00		4,030.98		2,141.56	1,825.66	3,967.22	8,177.48	
590.91			590.91			2,549.01	2,549.01	2,944.00	
				225.00	1,969.25	3,941.55	5,910.80	1,138.40	
615.42			615.42			1,796.35	1,796.35		
					70.00		70.00		
					1,679.72		1,679.72	3,077.30	
	5.25		5.25	50.00			50.00		
		307.00	307.00		1,409.75		1,409.75	580.00	
		30.65	30.65						
		100.00	100.00						
670.00			670.00						
		2.00	2.00	1,700.70	585.00	1,564.00	2,149.00	1,116.64	
					1,592.50		3,806.50	535.68	
		75.00	75.00			87.20	87.20		



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-D—CITIES—DATE OF INCORPORATION:  
MARCH 31, 1928; BALANCE

No. in order of population	Cities	Receipts, Markets and Public Scales				Receipts—bridges, docks, wharves and landings
		Rentals	Sales	Miscellaneous	Total markets and public scales	
50	Independence.....					
51	Hampton.....					46.00
52	Union.....					
53	Jefferson.....					
54	Cresco.....					
55	Pella.....					
56	Winteret.....					
57	Sheldon.....					
58	Osage.....					
59	Clear Lake.....					
60	Eldora.....					
61	Mystic.....					
62	Harlan.....					
63	Nevada.....					
64	Clarion.....					
65	Oakesia.....					
66	Emmettsburg.....					
67	Sac City.....					
68	Waukon.....					
69	Tama.....					
70	Glenwood.....					
71	Lawarden.....					
72	Colfax.....					
73	Bettendorf.....					
74	New Hampton.....					
75	Anamosa.....					
76	Bloomfield.....					
77	Sigourney.....					
78	Humboldt.....					
79	Monticello.....					
80	Lake City.....					
81	Rockwell City.....					
82	Madrid.....					
83	Audubon.....					
84	Marengo.....					
85	Tipton.....	269.30			269.30	
86	Rock Rapids.....		610.70		610.70	
87	Dyersville.....	1,456.25			1,456.25	
88	Ida Grove.....					
89	Villisca.....					
90	Onawa.....					
91	Bedford.....					
92	Forest City.....					
93	Eldon.....					
94	De Witt.....					
95	Leon.....					
96	Hamberg.....					
97	Corning.....					
98	Seymour.....					
99	Toledo.....					
100	What Cheer.....					
101	Stuart.....					

POPULATION; RECEIPTS; WARRANTS OUTSTANDING  
APRIL 1, 1927—Continued

[illegible]

## REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-E—CITIES—DATE OF INCORPORATION;  
MARCH 31, 1928

No. in order of population	Cities	Receipts—Municipal Industries			Receipts—General Bonds		
		Total hospitals	Total miscellaneous	Total all municipal industry receipts	Per value	Premium	Accrued interest
	Grand Total.....	\$42,207.69	\$107,606.19	\$5,280,671.43	\$1,345,461.17	\$28,614.53	\$ 7,167.13
1	Des Moines.....		25,365.78	124,149.22	250,000.00	2,200.00	924.28
2	Sioux City.....		25,837.04	256,180.29			
3	Davenport.....		19,19.16	94,267.58			
4	Cedar Rapids.....		33,024.87	254,537.19	540,000.00	24,013.06	5,868.13
5	Dubuque.....		1,137.68	191,204.85			
6	Council Bluffs.....		180.11	255,510.48	70,000.00	2,198.00	700.00
7	Waterloo.....			167,388.53	25,684.04		
8	Clinton.....			1,111.06	80,800.00		
9	Burlington.....		83,960.42	85,455.26			
10	Ottumwa.....		398.52	151,050.04	40,700.00		325.60
11	Mason City.....		31.80	100,323.80			
12	Pt. Dodge.....			113,187.07			
13	Marshalltown.....			1.00			
14	Muscatine.....			204,221.05			
15	Iowa City.....			4,565.04	8,000.00		516.49
16	Keokuk.....		20.46	11,892.32			
17	Boone.....			84,150.65			
18	Pt. Madison.....			2,600.00			
19	Oskaloosa.....			02,778.70			
20	Ames.....			219,120.26			
21	Centerville.....			888.26			
22	Centerville.....			3,024.00	37,500.00		235.44
23	Creston.....			28,050.50	68,500.00	12.00	131.97
24	Newton.....		9,700.46	162,374.06			
25	Cedar Falls.....		21,314.53	166,734.81			
26	Webster City.....		6.16	161,400.94			
27	Charles City.....			21,471.09	11,946.19		
28	Fairfield.....			34,537.11			
29	Perry.....		644.82	20,486.82			
30	Red Oak.....			29,678.87			
31	Atlantic.....			118,985.26			
32	Shenandoah.....			23,643.12	5,200.00	10.00	68.25
33	Chariton.....			24,672.29			
34	Albia.....		240.00	13,015.15			
35	Etherville.....			90,699.02			
36	Cherokee.....			19,645.32			
37	Spencer.....			136,422.94			
38	Clarinda.....			25,267.85			
39	Grinnell.....			26,944.06	60,000.00	140.00	367.49
40	Le Mars.....			821.42			
41	Marion.....			1,705.25			
42	Carroll.....			21,766.43			
43	Mt. Pleasant.....		7,456.42	26,061.59			
44	Valley Junction.....			16,012.80			
45	Washington.....			17,256.81			
46	Missouri Valley.....			12,066.67	1,705.50		
47	Eagle Grove.....			9,653.98			
48	Decorah.....		1.43	10,967.79			
49	Iowa Falls.....		5.00	14,332.50			
50	Algon.....			81,333.61			
51	Sioux Lake.....			18,532.35			
52	Knoxville.....			27,498.00			
53	Maquoketa.....			25,924.29	6,300.00		
54	Waverly.....			82,631.21			
55	Belle Plaine.....			7,591.18			
56	Indianola.....			76,354.21			
57	Manchester.....			8,987.90			
58	Denison.....			22,584.15			

POPULATION; RECEIPTS; WARRANTS OUTSTANDING  
BALANCE APRIL 1, 1927

[illegible]

TABLE NO. 1-E—CITIES—DATE OF INCORPORATION:  
MARCH 31, 1928; BALANCE

No. in order of population	Cities	Receipts—Municipal Industries			Receipts—General Bonds		
		Total hospitals	Total miscellaneous	Total all municipal industry receipts	Par value	Premium	Accrued interest
59	Independence			70,451.91			
60	Hampton		101.00	11,203.40			
61	Vinton			73,122.54			
62	Jefferson			10,246.02			
63	Fresno			9,164.10	13,000.00		126.75
64	Pella			68,592.08			
65	Winteraset			48,781.20			
66	Sheldon		151.16	14,010.07			
67	Osage	30,983.07		31,013.38			
68	Clear Lake			5,526.83			
69	Eldora			7,119.25			
70	Mystic			55.00			
71	Harlan			58,341.58			
72	Nevada			13,542.70	50,000.00		
73	Clarion			8,054.88			
74	Oacola		134.00	6,883.47			
75	Emmetsburg			8,203.00			
76	Nac City			8,256.46			
77	Waukon			6,554.30			
78	Tama			7,077.85			
79	Glenwood		45.75	9,105.98			
80	Hawarden			40,192.83			
81	Collas			4,822.49			
82	Bettendorf						
83	New Hampton			40,227.59			
84	Anamosa			6,206.00	11,687.92	25.00	
85	Bloomfield			61,709.55			
86	Sigourney		45.58	6,081.51			
87	Humboldt			5,698.41			
88	Monticello		1,970.87	9,249.90			
89	Lake City			6,409.00			
90	Rockwell City			11,590.10			
91	Madrid			4,419.14			
92	Audubon			8,216.30			
93	Marengo			8,245.75	10,000.00	16.52	
94	Tipton			37,721.80			
95	Rock Rapids			77,528.00			
96	Dyersville			6,049.45			
97	Ida Grove			5,325.88			
98	Villars			4,459.89			
99	Osawa	7,642.47		82,276.50			
100	Bedford		229.56	5,864.35			
101	Forest City			6,525.47	10,077.12		
102	Eldon			24,045.70			
103	De Witt			4,500.30			
104	Leon			7,259.90			
105	Hamburg			3,741.35			
106	Corning			6,911.80	2,500.00		
107	Seymour		11.75	22,476.87			
108	Toledo			7,525.84			
109	What Cheer			2,798.05	2,500.00		12.30
110	Stuart			20,216.45			

POPULATION; RECEIPTS; WARRANTS OUTSTANDING  
APRIL 1, 1927—Continued

Bond Receipts								
Total general bonds	Receipts—Municipal Industry Bonds				Receipts—Special Assessment Bonds			
	Par value	Premiums	Accrued interest	Total municipal industry bonds	Par value	Premium	Accrued interest	Total special assessment bonds
18,138.78								
50,000.00	14,200.00	160.00	197.88	14,460.88				
11,719.92								
10,016.59								
10,077.18					6,185.80			6,185.80
2,500.00					2,256.59			2,256.59
2,512.30					1,255.06			1,255.06



TABLE NO. 1-F—CITIES—DATE OF INCORPORATION;  
MARCH 31, 1928;

No. in order of population	Cities	Receipts—Bonds, Loans and Interest		
		Total temporary loans	Total interest on daily balances	Total miscellaneous receipts
	Grand Total.....	\$ 181,875.37	\$ 23,857.00	\$ 825,921.08
1	Des Moines.....		5,162.49	38,502.73
2	Sioux City.....		11,588.78	7,409.90
3	Davenport.....		1,743.35	
4	Cedar Rapids.....			2,807,985.25
5	Dubuque.....			209,531.22
6	Council Bluffs.....	95,000.00		318,492.87
7	Waterloo.....		92.44	66,572.72
8	Clinton.....			901.25
9	Burlington.....			113,070.39
10	Ottumwa.....			87.50
11	Mason City.....	75,400.00		1,350.00
12	Pt. Dodge.....		587.18	
13	Marshalltown.....			2,487.94
14	Muscatine.....			
15	Iowa City.....			
16	Keokuk.....	199.40		
17	Boone.....			
18	Pt. Madison.....			475.00
19	Oskaloosa.....	350.32		267.16
20	Anson.....			
21	Centerville.....			
22	Creston.....			
23	Delwin.....			
24	Newton.....			
25	Cedar Falls.....	2,492.50		941.47
26	Webster City.....			1,022.50
27	Charles City.....			
28	Fairfield.....			1,689.37
29	Perry.....			
30	Red Oak.....			5,972.19
31	Atlantic.....			
32	Shenandoah.....	223.30		
33	Chariton.....			
34	Albia.....			
35	Estherville.....			
36	Cherokee.....			
37	Waver.....	684.30		
38	Clarinda.....			82.50
39	Grinnell.....			
40	Le Mars.....			
41	Marion.....			
42	Carroll.....			
43	Mt. Pleasant.....			6,431.10
44	Valley Junction.....	1,210.00		172.35
45	Washington.....			14,975.00
46	Missouri Valley.....			
47	Eagle Grove.....			.43
48	Decorah.....			
49	Iowa Falls.....			
50	Algona.....			135.00
51	Storm Lake.....			69,283.33
52	Knoxville.....			5,000.00
53	Maquoketa.....			6,200.00
54	Waverly.....			
55	Wells.....			
56	Indianola.....			5,606.06
57	Manchester.....			27.47
58	Denison.....			77,912.37

POPULATION: RECEIPTS; WARRANTS OUTSTANDING  
BALANCE APRIL 1, 1927

No. in order of population	Cities	Overdrafts; Warrants Outstanding March 31, 1928; Balance April 1, 1927 Grand Total Receipts				
		Total receipts—bonds, loans and miscellaneous	Overdrafts, etc.	Total all receipts	Warrants outstanding	Balances April 1, 1927
	Grand Total.....	\$ 1,829,882.27	\$ 3,924.81	\$ 26,575,622.74	\$ 582,486.28	\$ 7,361,006.00
1	Des Moines.....	564,252.34		3,587,828.81	111,675.23	594,328.50
2	Sioux City.....	1,828,545.68		1,828,545.68		481,018.49
3	Davenport.....	1,736,120.55		1,736,120.55		2,540,808.78
4	Cedar Rapids.....	218,494.72		2,807,985.25	591.12	2,104,506.41
5	Dubuque.....	209,531.22		1,476,511.82	20,810.91	1,632,229.61
6	Council Bluffs.....	486,596.57		1,394,812.34	45,472.27	1,736,806.97
7	Waterloo.....	92,140.22		1,006,446.62	13,026.29	1,299,174.12
8	Clinton.....	81,791.52		736,808.10	31,321.21	860,670.10
9	Burlington.....	133,861.50		806,090.53	785.80	891,407.08
10	Ottumwa.....	41,108.10		512,867.65	1,997.38	575,619.81
11	Mason City.....	76,730.00		550,968.45	18,990.86	729,148.95
12	Pt. Dodge.....	587.18		497,406.51	19,092.14	609,444.97
13	Marshalltown.....	2,487.94		328,788.03	73.54	331,343.18
14	Muscatine.....			544,401.82	2,321.70	783,067.35
15	Iowa City.....	5,528.25		380,300.37	2,735.91	404,672.05
16	Keokuk.....	199.40		343,130.58		356,726.87
17	Boone.....			216,888.07	6,102.99	275,468.28
18	Pt. Madison.....	475.00		156,058.96	84.11	156,639.62
19	Oskaloosa.....	617.45		220,618.78	2,706.99	283,581.50
20	Anson.....			375,994.01	80.53	404,080.00
21	Centerville.....			86,862.17	74.54	112,983.97
22	Creston.....	37,435.44		138,050.29	84.50	165,631.44
23	Delwin.....	68,443.97		178,941.91	30,249.44	209,191.35
24	Newton.....	305,746.00		428,616.81	28,559.23	561,016.09
25	Cedar Falls.....			241,960.50	2,355.37	301,851.85
26	Webster City.....			330,651.09	631.88	375,468.28
27	Charles City.....	1,022.50		307.44	33,553.63	160,330.07
28	Fairfield.....	1,689.37		97,499.71	69.04	136,717.68
29	Perry.....			66,128.12	1,918.47	106,077.96
30	Red Oak.....	5,972.19		108,991.97	1,352.46	160,569.36
31	Atlantic.....			174,606.58	50.00	200,313.19
32	Shenandoah.....	223.30		106,548.12	821.23	127,372.22
33	Chariton.....			64,123.49	54.63	107,094.98
34	Albia.....			76,408.75	25.36	106,192.84
35	Estherville.....			162,964.06	38.31	188,447.14
36	Cherokee.....			111,639.52	449.72	156,689.21
37	Waver.....	684.30		176,506.48	2,309.48	211,300.65
38	Clarinda.....			78,801.43		90,604.70
39	Grinnell.....	82.50		148,329.49	221.28	229,889.10
40	Le Mars.....	60,407.49		74,631.62	12,000.77	108,559.62
41	Marion.....			49,290.65	27.81	79,370.66
42	Carroll.....			109,416.01	846.01	127,077.50
43	Mt. Pleasant.....	6,431.10		163,434.00	91.55	254,386.71
44	Valley Junction.....	1,210.00		58,702.45	2,019.80	109,300.60
45	Washington.....		3,924.81	97,113.70	6.99	115,804.27
46	Missouri Valley.....			59,167.39	5,214.29	81,256.70
47	Eagle Grove.....			1,064.12	1,064.12	80,770.47
48	Decorah.....			83,316.69	31.69	94,575.25
49	Iowa Falls.....			64,045.04	309.14	104,844.00
50	Algona.....			125.00	19.00	267,920.87
51	Storm Lake.....	69,283.33		182,389.05	80.01	219,142.35
52	Knoxville.....	5,000.00		85,162.14	13,211.13	139,353.49
53	Maquoketa.....	6,200.00		79,705.27	135.21	106,373.00
54	Waverly.....			138,164.21		180,445.14
55	Wells.....			111,566.06	212.11	87,915.84
56	Indianola.....	5,606.06		27.47	10,569.29	161,435.82
57	Manchester.....	27.47		64,213.69	7,586.22	71,696.32
58	Denison.....	77,912.37		226,318.96	117.79	303,634.81

TABLE NO. 1-F—CITIES—DATE OF INCORPORATION;  
MARCH 31, 1928; BALANCE

No. in order of population	Cities	Receipts—Bonds, Loans and Interest		
		Total temporary loans	Total interest on daily balances	Total miscellaneous receipts
59	Independence		236.80	
60	Hampton			12,000.00
61	Vinton			21.00
62	Jefferson			207.58
63	Cresco			6,000.00
64	Felsa			522.95
65	Winteret			
66	Sheldon			
67	Onaga			
68	Clear Lake			
69	Elmore			
70	Mystic		4.50	
71	Harlan			
72	Nevada			
73	Clarion			
74	Osceola			
75	Emmetsburg			
76	Rae City			
77	Waukon			
78	Tama			
79	Glenwood			
80	Hawarden			
81	Colfax			
82	Bettendorf			
83	New Hampton			
84	Amos	1,002.47		400.00
85	Bloomfield			8,122.16
86	Sigourney			
87	Humboldt			1,088.96
88	Monticello	7,060.00		7,000.00
89	Lake City			
90	Rockwell City			2,000.00
91	Madrid		240.30	
92	Audubon			
93	Martinez			
94	Tipton			
95	Rock Rapids			
96	Dressville			
97	Ida Grove			
98	Villars			
99	Onawa			558.00
100	Bedford			
101	Forest City			
102	Elmer			
103	De Witt			
104	Leon			
105	Hamburg			3.42
106	Cornell			106.24
107	Seymour			
108	Toledo	102.90		
109	What Cheer		296.02	
110	Shurt			

POPULATION; RECEIPTS; WARRANTS OUTSTANDING  
APRIL 1, 1927—Continued

No. in order of population	Cities	Overdrafts; Warrants Outstanding March 31, 1928; Balance April 1, 1927 Grand Total Receipts					No. in order of population
		Total receipts—bonds, loans and interest	Overdrafts, etc.	Total all receipts	Warrants outstanding	Balance April 1, 1927	
59	Independence	236.80		56,325.49	365.75	58,027.45	59
60	Hampton	12,000.00		40,381.22	488.50	40,432.50	60
61	Vinton	21.00		100,048.80		38,434.35	61
62	Jefferson	207.58		75,305.82	27.00	21,248.20	62
63	Cresco	6,000.00		12,125.27		13,165.27	63
64	Felsa	522.95		38.52		17,748.30	64
65	Winteret			158,406.18		62,520.82	65
66	Sheldon			121,333.57	478.98	341.91	66
67	Onaga			70,705.47	5,737.25	42,760.75	67
68	Clear Lake			69,878.05	121.01	50,168.32	68
69	Elmore			50,380.32	20,306.01	27,520.42	69
70	Mystic			43,787.14		1,908.70	70
71	Harlan	4.50		6,296.84	2,065.70	26,678.46	71
72	Nevada			132,468.89		105,062.50	72
73	Clarion			87,351.30	6,167.45	19,400.55	73
74	Osceola			59,578.87	2,000.00	14,634.37	74
75	Emmetsburg	14,400.38		50,405.56		67,065.54	75
76	Rae City			54,602.61	5,646.16	33,577.09	76
77	Waukon			43,091.88		6,075.18	77
78	Tama			57,011.01	938.29	15,901.80	78
79	Glenwood			58,783.35	825.50	53,350.80	79
80	Hawarden			86,819.41	1,947.92	13,586.00	80
81	Colfax			50,022.86		41,421.71	81
82	Bettendorf			59,487.64	1,120.88	67,128.37	82
83	New Hampton			20,463.82		23,000.15	83
84	Amos	1,002.47		78,706.08	1,300.00	8,910.45	84
85	Bloomfield			56,543.87	287.05	24,552.6	85
86	Sigourney			34,402.85	11,486.55	55,854.77	86
87	Humboldt			86,678.52	9,048.02	61,741.45	87
88	Monticello	7,060.00		36,170.27	6.35	58,734.39	88
89	Lake City			50,698.47	63.55	13,920.36	89
90	Rockwell City			42,607.08	1,454.38	67,091.82	90
91	Madrid		240.30	46,430.58	2,046.61	13,117.12	91
92	Audubon			27,744.63	12,777.74	61,856.32	92
93	Martinez			48,846.92		16,411.89	93
94	Tipton			51,221.20	1,012.90	23,305.02	94
95	Rock Rapids			79,125.96	202.00	62,006.14	95
96	Dressville			129,917.82	941.65	25,691.27	96
97	Ida Grove			58,708.05		20,474.98	97
98	Villars			46,638.32	400.00	46,602.96	98
99	Onawa			47,046.20		22,428.12	99
100	Bedford			91,052.43	230.70	45,851.94	100
101	Forest City			65,962.74	2,192.87	10,259.58	101
102	Elmer			10,077.12		43,001.26	102
103	De Witt			39,543.46	1,700.80	17,313.77	103
104	Leon			39,524.85		28,854.50	104
105	Hamburg			33,044.81	1,801.75	51,657.46	105
106	Cornell		3.42	23,364.81	2,268.72	72,224.01	106
107	Seymour			20,546.52	5,987.71	5,728.42	107
108	Toledo			24,055.36		5,894.26	108
109	What Cheer		296.02	41,699.82	5,900.82	18,728.00	109
110	Shurt			61,589.13	849.00	75,559.46	110

TABLE NO. 2-A—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	General Government Expenditures					
		City Officials				Total legal services	Total audits and examinations
		Salaries and wages	Retirement or outlay	Miscellaneous	Total city officials		
	Grand Total.....	\$681,629.47	\$11,156.56	\$56,084.95	\$751,872.98	\$44,652.64	\$19,606.29
1	Des Moines.....	99,433.19			99,433.19	1,618.21	802.68
2	Sioux City.....	41,300.96		2,708.27	44,009.23		
3	Davenport.....	45,131.36		10,340.79	55,472.15		1,319.87
4	Cedar Rapids.....	66,173.42	1,467.77	2,602.99	70,244.18	5,620.73	
5	Dubuque.....	24,459.25	655.97	3,679.65	28,794.87		
6	Council Bluffs.....	29,112.16	2,302.32	699.61	32,114.09	852.80	759.95
7	Waterloo.....	24,236.44			24,236.44		677.87
8	Clinton.....	14,373.84			14,373.84	573.18	734.91
9	Burlington.....	15,650.56		299.98	15,950.54	5,136.22	585.89
10	Ottumwa.....	26,186.77			26,186.77		625.69
11	Mason City.....	20,739.25	1,560.31	1,036.66	23,336.22	1,760.66	1,132.06
12	Pt. Dodge.....	10,800.90			10,800.90	100.00	318.57
13	Marshalltown.....	6,889.28			6,889.28		490.34
14	Muscatine.....	15,562.46		21,129.20	36,691.66	557.61	631.65
15	Iowa City.....	20,977.07		1,779.94	22,757.01		219.95
16	Keokuk.....	12,380.94			12,380.94	5,315.96	531.03
17	Boone.....	9,603.73	2,607.58		12,211.31		487.10
18	Pt. Madison.....	10,577.29			10,577.29	807.50	531.15
19	Osaka.....	5,052.52	68.00	1,564.71	6,685.23		429.04
20	Ames.....	5,375.22	1,307.08	4,369.00	10,851.30		
21	Centerville.....	3,300.00			3,300.00	140.00	
22	Creston.....	5,114.48		10.00	5,124.48		
23	Osceola.....	4,784.86		612.13	5,396.99	2,555.02	309.34
24	Newton.....	4,186.20			4,186.20	2,556.71	1,431.22
25	Cedar Falls.....	3,284.00			3,284.00		52.34
26	Wesley City.....	1,773.42			1,773.42	535.00	389.97
27	Charles City.....	5,224.56		180.23	5,404.79		
28	Fairfield.....	1,664.50			1,664.50		271.05
29	Perry.....	2,463.25	75.00		2,538.25	843.76	636.90
30	Red Oak.....	1,454.47		44.25	1,498.72	458.89	
31	Atlantic.....	2,268.92			2,268.92		29.76
32	Hammond.....	3,603.00			3,603.00	400.50	29.76
33	Chariton.....	2,875.00			2,875.00	1,190.00	615.59
34	Albia.....	2,859.14	170.00	46.24	3,075.38		
35	Kathleville.....	3,102.92			3,102.92		
36	Cherokee.....	2,440.00		431.00	2,871.00	60.00	423.00
37	Spencer.....	2,015.00			2,015.00		
38	Clarinda.....	2,094.06			2,094.06		212.74
39	Grinnell.....	4,407.25			4,407.25	300.20	
40	Le Mars.....	1,930.00			1,930.00		283.42
41	Marion.....	1,677.19			1,677.19		
42	Carroll.....	2,629.00		113.60	2,742.60		309.19
43	St. Plessant.....	2,346.00		14.74	2,360.74	600.00	454.25
44	Valley Junction.....	1,073.50			1,073.50		
45	Washington.....	4,468.80			4,468.80		
46	Missouri Valley.....	5,542.24			5,542.24	265.52	109.29
47	East Grove.....	4,261.00			4,261.00	14.30	
48	Decorah.....	1,728.00			1,728.00		40.00
49	Iowa Falls.....	1,708.12			1,708.12	150.00	537.14
50	Algona.....	763.00			763.00		277.66
51	Storm Lake.....	1,821.00	1,191.59	1,214.40	4,226.99	191.50	455.72
52	Knoxville.....	1,639.30			1,639.30		
53	Maquoketa.....	957.00	30.00		987.00		343.30
54	Waverly.....	721.00	173.84		894.84	100.00	209.81
55	Helle Plains.....	5,078.31	173.46		5,251.77	1,244.00	
56	Indianola.....	962.30			962.30		25.00
57	Manchester.....	1,623.00			1,623.00		139.87
58	Denison.....	1,738.00			1,738.00	20.98	
59	Independence.....	1,180.00			1,180.00	75.00	

ING APRIL 1, 1927—BALANCE MARCH 31, 1928—GRAND TOTAL

General Government Expenditures										No. in order of population
Total printing and stationery	Election Expenses				City Hall and Other Buildings					
	Salaries and wages	Retirement or outlay	Miscellaneous	Total election expense	Salaries and wages	Retirement or outlay	Miscellaneous	Total city hall and other buildings		
\$61,406.40	\$43,702.95	\$1,501.25	\$23,067.50	\$65,462.79	\$57,825.30	\$61,927.80	\$97,976.75	\$111,736.85		
17,088.90	16,206.05		9,330.85	25,536.85		7,702.96		7,702.96	1	
5,087.66			1,061.25	1,061.25	13,119.50	2,598.88	19,394.56	25,274.35	2	
7,077.80	627.00		679.38	1,306.38	6,325.11	1,443.87	6,179.61	14,071.81	3	
2,984.98	2,324.55		583.60	3,068.15	3,074.61	743.69	1,070.42	2,806.72	4	
3,824.96	1,336.00		213.74	1,662.70	2,121.37	1,496.69	4,003.61	5,203.67	5	
5,449.15	2,325.79		2,748.55	5,374.35	2,500.23	226.16	5,816.05		6	
1,868.65			19.75	19.75	1,549.66	118.25	5,512.22	4,171.52	7	
1,615.29	1,530.90		668.66	2,199.56	5,379.19	771.41	6,150.59		8	
1,753.87	599.00		476.67	1,075.67	2,490.00	4,818.93	2,344.20	9,665.35	9	
2,158.11	2,615.79		506.65	2,622.45		284.30	284.30	284.30	10	
2,388.54	538.54		721.49	977.63		1,181.27	2,199.56	2,884.75	11	
2,068.07			21.34	21.34		1,294.88	2,106.04	4,400.95	12	
900.20	907.50		430.71	1,338.21			1,039.29	1,059.29	13	
2,916.90			1,783.34	1,783.34	1,145.00		2,484.00	3,629.06	14	
1,480.81	561.16		287.35	848.51	1,329.00		2,735.89	4,078.69	15	
1,113.54	1,281.00	656.56		1,917.56		2,269.00		1,940.00	16	
1,285.41	256.46		84.86	389.32	840.00		602.37	1,205.77	17	
1,025.06	767.65		399.73	977.47	237.59	3,348.18		5,885.77	18	
459.28	501.01		97.90	600.91	1,000.00	15.12	658.66	1,006.78	19	
1,076.12	150.00		107.60	267.60	1,653.00		1,289.80	5,812.80	20	
456.76	416.29		111.30	527.59		187.75	1,268.11	1,566.86	21	
253.65	410.36		210.66	621.05			90.70	90.70	22	
1,469.01	296.48		78.20	374.68	1,914.00		1,484.73	2,398.73	23	
1,190.06	580.00			580.00	1,118.13			1,118.13	24	
274.45	230.39		164.44	394.83		870.25	1,010.15	1,880.40	25	
297.71	181.80		181.80	363.60		2,296.83	1,153.11	2,968.94	26	
313.44	256.84		126.55	410.39	315.00		134.58	714.58	27	
1,206.13	259.54		81.57	341.11		456.01	372.19	888.70	28	
1,848.92		274.45		314.42		821.94	15,006.00	15,893.94	29	
838.51	90.35		44.89	135.24	522.12		1,274.39	1,802.51	30	
696.00	135.50		95.35	230.85		2,010.87	929.48	2,940.35	31	
600.01	60.00		121.42	181.42		24.00	35.00	719.18	32	
174.45			21.28	114.38		490.00		490.00	33	
260.94	69.96		234.58	514.54	165.35		616.80	1,021.54	34	
269.65			67.09	127.59		771.60	771.60	1,772.60	35	
280.67	70.50						1,611.48	1,931.48	36	
734.25			2.36	62.50		856.08	488.01	1,044.09	37	
324.18	75.00		76.88	151.88	176.50		509.57	755.57	38	
360.70			6.15	105.65			584.15	584.15	39	
367.87	97.50		64.50	204.50		473.60		775.10	40	
122.27	140.00					97.47	178.63	371.10	41	
551.54			524.80	524.80		642.04		642.04	42	
1,101.34	142.00			142.00					43	
194.21									44	
246.72	90.50	92.40		182.90		1,911.49	247.07	1,402.49	45	
21.50			75.90	75.90		367.48	5,631.94	5,799.42	46	
578.81	92.25		212.28	312.57		239.08	990.19	1,213.17	47	
705.87			318.63	318.63		117.07		516.16	48	
838.72			15.45	15.45		667.30	866.58	866.58	49	
675.18									50	
286.29	75.00		14.15	87.15	81.75			81.75	51	
313.65	70.50		59.95	130.46		275.94		275.94	52	
228.72	76.10		80.19	156.29	2,983.48			2,983.48	53	
228.68	106.50	128.50		235.00		210.95		210.95	54	
356.41	71.25		71.96	143.33		64.54	161.76	226.29	55	
227.67	85.50	60.64		146.14	5.75	30.64		30.64	56	
286.79	61.30		67.37	128.77		408.92	269.66	668.58	57	
82.64						461.17	907.90	1,069.07	58	
337.17			5.00	5.00	420.00		42.00	464.00	59	



TABLE NO. 2-A—CONTINUED—CITIES—EXPENDITURES—WARRANTS  
GRAND

No. in order of population	Cities	General Government Expenditures					Total legal services	Total audits and examinations
		City Officials			Total city officials			
		Salaries and wages	Detachment or outlay	Miscellaneous				
60	Hampton	2,351.89			2,351.89			
61	Vinton	1,016.00			1,016.00		287.11	
62	Jefferson	1,588.00			1,588.00			
63	Cresco	2,300.00			2,300.00	1,125.00		
64	Pella	1,777.00			1,777.00			
65	Winterset	2,040.00			2,040.00			
66	Sheldon	2,040.39			2,040.39	23.00	242.30	
67	Osage	2,145.44			2,145.44		257.00	
68	Clear Lake	796.00			796.00	922.80		
69	Eldora	1,240.00			1,240.00			
70	Myrtle	2,012.00			2,012.00			
71	Harlan	2,012.00		86.51	2,098.51			
72	Nevada	1,147.41			1,147.41			
73	Clarion	2,119.50		34.00	2,153.50	282.20		
74	Oswego	1,087.12			1,087.12	100.00		
75	Emmetsburg	2,145.00		25.07	2,170.07	407.28	56.00	
76	San City	1,022.00			1,022.00	173.50	70.00	
77	Waukon	781.73			781.73		49.00	
78	Tama	1,022.00			1,022.00			
79	Glennwood	1,022.00		54.80	1,076.80			
80	Hawarden	1,022.00			1,022.00	85.00	161.33	
81	Colfax	900.00		12.35	912.35			
82	Bettendorf	771.00		36.00	807.00	227.00		
83	New Hampton	151.00		17.07	168.07	600.00	537.26	
84	Anamosa	1,461.00			1,461.00			
85	Bloomfield	2,700.00			2,700.00	100.00		
86	Nigourney	1,054.20			1,054.20	300.00		
87	Humboldt	507.00			507.00	101.73		
88	Monticello	1,946.00			1,946.00	300.00		
89	Lake City	558.82			558.82			
90	Rockwell City	766.00		60	826.00	300.00		
91	Madrid	766.00			766.00	75.00		
92	Aschbach	547.00			547.00			
93	Marysboro	547.00			547.00			
94	Tipton	1,959.00		24.41	1,983.41			
95	Rock Rapids	655.00		215.60	870.60	806.00	50.00	
96	Dyersville	655.00			655.00		17.40	
97	Ida Grove	2,800.28		15.70	2,815.98	1,201.97		
98	Willis	1,900.00			1,900.00			
99	Onawa	1,900.00			1,900.00			
100	Redford	1,973.50			1,973.50	287.77	200.90	
101	Forest City	729.00			729.00	55.00		
102	Eldon	729.00			729.00	55.00		
103	De Witt	729.45			729.45	111.47		
104	Leon	2,725.00		10.84	2,735.84	55.00		
105	Hamberg	2,725.00			2,725.00			
106	Corning	541.00			541.00	1,101.10	50.30	
107	Seymour	508.00			508.00	340.00		
108	Toledo	1,300.00			1,300.00	25.00	25.00	
109	What Cheer	459.30			459.30			
110	Stuart	912.00			912.00			

OUTSTANDING APRIL 1, 1927—BALANCE MARCH 31, 1928—  
TOTAL

General Government Expenditures								
Total printing and stationery	Election Expenses			Total election expense	City Hall and Other Buildings			No. in order of population
	Salaries and wages	Detachment or outlay	Miscellaneous		Salaries and wages	Detachment or outlay	Miscellaneous	
461.91	100.37			100.37	515.04		515.04	60
511.45	28.00		51.05	69.09		73.53	73.53	61
195.77			30.00	30.00		147.96	257.42	62
505.26			14.00	14.00		568.67	568.67	63
290.77	234.41			234.41		865.53	865.53	64
259.33	87.70		40.34	78.64		269.59	89.74	65
654.35	113.40		94.19	307.59	54.53	144.32	109.72	66
741.05	79.50		17.00	96.50		20.66	32.55	67
394.38	75.00		131.31	195.31			191.46	68
60.35							222.18	69
111.41						151.36	45.11	70
278.15			71.35	17.35		146.56	546.83	71
447.85			25.05	25.05	120.80		287.00	72
255.99	89.00		43.16	323.16		48.63	183.19	73
210.95	79.50			79.55		47.25	47.25	74
235.82			21.37	21.37		531.35	654.28	75
301.56	81.40		81.40	81.40	1,434.58		1,434.58	76
394.55	60.00		41.00	101.00		1,171.28	91.97	77
259.87			5.00	3.40			629.65	78
193.79	56.40		87.50	95.40	694.90	2,704.45	3,399.35	79
336.01	86.50		8.50	95.40		480.00	1,071.40	80
114.39					150.00		94.23	81
99.15			65.65	65.65	260.00		977.94	82
796.42	116.23	43.10	31.10	190.73	416.05	111.00	20.92	83
343.60	75.75		425.00	509.75			900.60	84
145.86						181.00	131.00	85
269.91			30.68	39.68		747.58	1,339.90	86
145.71					137.80		417.97	87
564.75			80.91	30.91		223.65	270.63	88
132.18					1,140.43	1,036.81	2,177.24	89
428.76						1,573.57	56.70	90
98.44						255.77	255.77	91
253.86					1,500.00	3,423.88	1,500.00	92
125.82	74.00		15.50	89.50		653.91	326.60	93
77.55			30.36	20.26				94
418.27			54.00	54.00			536.88	95
328.10				32.38			1,616.94	96
166.87		50.29						97
138.28								98
			22.62	22.62				99
57.00			77.02	57.02		20.85	31.46	100
255.25	36.20		46.96	65.05		79.10	113.65	101
399.84						146.42	5.77	102
100.82						24.12	64.13	103
		74.50		74.50				104
182.36	60.60	28.91	61.51	88.92		477.87	477.87	105
299.20	54.00		87.31	115.51		218.43	218.43	106
330.60	28.50			87.31		651.98	741.50	107
531.94	70.35		7.00	77.29			89.25	108
86.80			81.62	81.62			169.66	109
544.07	60.00		33.41	93.41		779.11	779.11	110

TABLE NO. 2-B—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	General Government				
		Municipal League			Other Expense	
		Dues	Other expense	Total municipal league	Salaries and wages	Detention or outlay
	Grand Total	\$ 2,430.00	\$ 1,054.35	\$ 4,084.35	\$29,434.22	\$ 445,101.41
1	Des Moines	60.00		60.00		60.00
2	Sioux City	60.00	43.67	103.67		1,500.00
3	Davenport	60.00	100.71	160.71	2,400.00	
4	Cedar Rapids	50.00		50.00		430,500.80
5	Dubuque	50.00		50.00		
6	Council Bluffs	50.00	2.80	52.80		
7	Waterloo	50.00		50.00		
8	Clinton	40.00	122.69	162.69	229.60	1,340.00
9	Burlington	40.00	44.50	84.50	1,643.15	
10	Albia	40.00	96.48	136.48		
11	Maquoketa	40.00		40.00		125.39
12	Fl. Dodge	40.00	24.36	64.36	8,825.60	70.00
13	Marshalltown	40.00		40.00	\$,027.80	
14	Muscatine	40.00	48.06	88.06		
15	Iowa City	40.00		40.00		
16	Keokuk	40.00		40.00	\$,201.50	1,760.20
17	Boone	40.00	30.00	70.00		
18	Fl. Madison	40.00	101.80	141.80		
19	Okla. Mo.	30.00	94.63	124.63	27.80	333.00
20	Ames	30.00	22.86	52.86		
21	Centerville	30.00		30.00		
22	Creston	30.00		30.00		
23	Oswego	30.00		30.00		
24	Newtown	30.00		30.00		
25	Cedar Falls	30.00	25.00	55.00		
26	Webster City	30.00		30.00		
27	Charles City	30.00	15.00	45.00		
28	Fairfield	30.00	15.00	45.00		
29	Perry	30.00	342.86	372.86	26.55	291.83
30	Red Oak	30.00	35.70	65.70		
31	Atlantic	30.00		30.00		69.71
32	Shenandoah	30.00		30.00		
33	Chariton	30.00		30.00		279.56
34	Albia	30.00		30.00		
35	Estherville	30.00		30.00		
36	Cherokee	30.00		30.00		
37	Spencer	30.00		30.00		
38	Clarinda	30.00		30.00		
39	Grinnell	30.00		30.00	10.80	71.87
40	Le Mars	30.00	38.88	68.88		
41	Mason	30.00		30.00		
42	Carroll	30.00		30.00	\$,181.25	
43	Mt. Pleasant	30.00		30.00		
44	Valley Junction	30.00		30.00		
45	Washington	30.00		30.00		
46	Missouri Valley	30.00	2.14	32.14		
47	Eagle Grove	30.00	23.56	53.56		
48	Decorah	30.00	10.00	40.00		
49	Iowa Falls	30.00		30.00		518.15
50	Algona	30.00		30.00		
51	Storm Lake	30.00		30.00		
52	Knockville	30.00		30.00		
53	Maquoketa	30.00	39.00	69.00		
54	Waverly	30.00	52.34	82.34		
55	Dele. Platte	30.00	16.30	46.30		
56	Indianola	30.00		30.00	40.50	363.15
57	Manchester	30.00		30.00		
58	Danison	30.00		30.00		
59	Independence	30.00		30.00		

ENG APRIL 1, 1927—BALANCE MARCH 31, 1928—GRAND TOTAL

No. in order of population	Cities	General Government					Municipal Industries				
		Municipal League			Other Expense		Water Works				
		Dues	Other expense	Total municipal league	Salaries and wages	Detention or outlay	Dues	Other expense	Total municipal league	Salaries and wages	Detention or outlay
	Grand Total	\$ 122,097.32	\$ 610,587.02	\$ 1,708,782.57	\$ 784,924.25	\$ 1,402,067.28	\$ 965,269.21	\$ 3,150,240.74			
1	Des Moines	187,008.00		187,008.00			290,706.25	290,706.25			
2	Sioux City	94,917.76	101,500.53	196,418.29			72,523.72	72,523.72			
3	Davenport	81,668.72		81,668.72							
4	Cedar Rapids	528,181.41	67,068.43	595,249.84			100,130.24	36,702.68	136,832.92		
5	Dubuque	44,000.00	38,500.00	82,500.00			24,000.00	22,000.00	46,000.00		
6	Council Bluffs	49,949.55	84,116.35	134,065.90			118,134.21	98,881.15	217,015.36		
7	Waterloo	54,180.45		54,180.45			69,839.64	50,775.72	120,615.36		
8	Clinton	35,040.78		35,040.78							
9	Burlington	37,548.56		37,548.56			28,540.00	28,540.00			
10	Albia	38,048.87		38,048.87			22,000.00	22,000.00			
11	Maquoketa	40,376.21	43,012.14	83,388.35			19,467.00	41,900.00	61,367.00		
12	Fl. Dodge	28,101.30		28,101.30			22,070.11	12,841.35	34,911.46		
13	Marshalltown	24,085.38		24,085.38			18,260.83	18,260.83			
14	Muscatine	24,026.28		24,026.28			18,381.68	22,847.00			
15	Iowa City	28,730.20		28,730.20			14,087.97	14,087.97			
16	Keokuk	20,529.79	17,639.67	38,169.46			22,877.00	18,612.87	41,489.87		
17	Boone	18,145.90		18,145.90			8,845.03	8,845.03			
18	Fl. Madison	14,029.25	15,239.18	29,268.43			20,208.51	31,011.54			
19	Okla. Mo.	16,965.90	17,688.12	34,654.02			48,051.40	69,772.58			
20	Ames	6,210.31		6,210.31			4,977.00	4,977.00			
21	Centerville	7,072.00		7,072.00			6,206.90	6,206.90			
22	Creston	15,966.83	5,018.84	20,985.67			8,199.71	42,476.71			
23	Oswego	20,529.79	20,529.79	41,059.58			7,081.00	16,802.44			
24	Newtown	22,338.65	10,813.27	33,151.92			24,637.16	35,456.97			
25	Cedar Falls	6,492.70	4,982.23	11,474.93			1,764.00	4,705.85	11,432.12		
26	Webster City	6,540.98	2,790.89	9,331.87			723.00	8,048.25	11,504.74		
27	Charles City	4,288.43	30,400.71	34,689.14			25,529.76	215.85	25,745.61		
28	Fairfield	21,547.57	7,538.44	29,086.01			1,497.22	7,716.60	9,213.82		
29	Perry	11,492.08	457.47	11,949.55			11,412.18	12,075.34	23,487.52		
30	Red Oak	11,412.18	12,075.34	23,487.52			2,060.21	11,504.74	13,565.95		
31	Atlantic	4,060.29		4,060.29			7,071.66				
32	Shenandoah	4,489.09	3,407.18	7,896.27			1,628.84	7,681.22	9,310.06		
33	Chariton	3,198.45	5,000.64	8,199.09			3,198.45	5,000.64	8,199.09		
34	Albia	440.85	3,053.01	3,493.86			707.10	7,604.07	8,311.17		
35	Estherville	1,841.16	3,111.81	4,952.97			4,407.10	2,134.10	6,541.20		
36	Cherokee	671.11	12,561.59	13,232.70			12,561.59	12,561.59			
37	Spencer	1,320.86	4,732.20	6,053.06			11,808.26	336.68	12,144.94		
38	Clarinda	2,726.03		2,726.03							
39	Grinnell	2,347.77	7,145.36	9,493.13			9,142.20	1,085.41	10,227.61		
40	Le Mars	9,801.39	2,500.75	12,302.14			1,922.08	7,194.18	9,116.26		
41	Mason	1,829.29	1,618.01	3,447.30			2,040.00	9,598.27	10,440.90		
42	Carroll	182.22	1,033.41	1,215.63			2,087.86	1,508.75	3,596.61		
43	Mt. Pleasant	8,856.61	1,694.28	10,550.89			13,381.36	307.22	13,688.58		
44	Valley Junction	6,351.71	4,698.17	11,049.88			4,698.17	98.28	4,796.45		
45	Washington	312.00	831.60	1,143.60			6,839.58	5,310.93	12,150.51		
46	Missouri Valley	315.21	2,912.23	3,227.44			1,188.51	4,410.76	5,600.00		
47	Eagle Grove	229.63	3,715.23	4,044.86			4,410.76	18,314.50	19,725.26		
48	Decorah	239.60	2,407.36	2,646.96			4,517.58	11,154.50	15,672.08		
49	Iowa Falls	655.18	2,472.24	3,127.42			23,500.00	5,365.22	28,865.22		
50	Algona	4,316.67	5,810.05	10,126.72			1,982.89	7,011.54	8,994.43		
51	Storm Lake	2,348.65	2,363.80	4,712.45			14,008.02	1,561.72	15,569.74		
52	Knockville	5,127.70	3,696.68	8,824.38			6,728.60	947.03	7,675.63		
53	Maquoketa	415.66	1,848.98	2,264.64			7,282.82	2,542.76	9,825.58		
54	Waverly	594.00	2,400.00	2,994.00			18,024.80	8,311.51	26,336.31		
55	Dele. Platte	29.86	2,994.00	3,023.86			46,508.41	6,467.75	52,976.16		
56	Indianola	1,506.27	1,506.27	3,012.54							

TABLE NO. 2-B—CONTINUED—CITIES—EXPENDITURES—WARRANTS  
GRAND

No. in order of population	Cities	General Government				
		Municipal League			Other Expense	
		Dues	Other expenses	Total municipal league	Salaries and wages	Retirement or outlay
60	Hampton	20.00		20.00		
61	Vinton	20.00	10.00		280.70	212.78
62	Jefferson	20.00				
63	Cresco	20.00		20.00		
64	Pella	20.00		20.00		
65	Winterest	20.00		20.00		
66	Sheldahl				904.61	
67	Orange	20.00		20.00		
68	Clear Lake	20.00		20.00		
69	Eldora					
70	Mystic					682.54
71	Harlan					
72	Nevada	20.00		20.00		
73	Clarion	20.00	48.50	68.50		
74	Oceola					
75	Emmetsburg	20.00		20.00		
76	Sac City	20.00		20.00		
77	Waukon	20.00	10.00	30.00		
78	Tama	20.00		20.00		
79	Glenwood		5.00	5.00		39.55
80	Hawarden	20.00	25.40	45.40		
81	Colfax		110.00	110.00		
82	Bettendorf	20.00	95.00	115.00		459.18
83	New Hampton	20.00	200.00	220.00		325.00
84	Anamosa					
85	Bloomfield	20.00		20.00		
86	Sigourney	20.00		20.00		
87	Humboldt	20.00		20.00		
88	Monticello	20.00		20.00		
89	Lake City	20.00		20.00		
90	Rockwell City	20.00		20.00	1,213.17	
91	Madrid	20.00		20.00		
92	Audubon					
93	Marion	20.00		20.00		
94	Tipton	20.00		20.00		
95	Rock Rapids	20.00	50.76	70.76		
96	Dyersville		90.00	90.00		
97	Ida Grove					
98	Villages	10.00		10.00		
99	Onawa		20.00	20.00		
100	Bedford	20.00	5.00	25.00		
101	Forest City	20.00	10.00	30.00		
102	Elkhorn	20.00		20.00		
103	De Witt	20.00		20.00		
104	Leon					
105	Hamburg					
106	Corning	10.00		10.00		
107	Seymour	10.00		10.00		
108	Toledo	10.00		10.00		
109	What Cheer	10.00		10.00		
110	Stuart	10.00		10.00		

OUTSTANDING APRIL 1, 1927—BALANCE MARCH 31, 1928—  
TOTAL

			Municipal Industries				No. in order of population
			Water Works				
Miscellaneous	Total other expense	Total general government	Salaries and wages	Retirement or outlay	Miscellaneous	Total water works	
96.00	80.98	4,706.32	9,763.03			9,763.03	80
	506.42	2,006.52	1,528.07		9,066.63	11,464.68	81
806.00	260.00	3,501.15	2,121.58		5,821.04	8,089.59	82
		5,503.01	1,089.49		2,941.25	6,508.48	83
877.33	577.55	5,580.32	5,715.17		18,653.09	25,074.33	84
122.00	122.00	2,005.36	970.75		6,500.44	7,901.19	85
1,221.00	2,125.81	4,870.38	4,137.37		1,402.15	9,834.10	86
		2,557.26	2,584.95		6,566.19	12,510.46	87
181.04	181.04	2,552.70	2,536.27		1,807.28	8,021.53	88
1,322.60	1,322.60	1,650.22	1,900.00			9,179.30	89
68.00	68.00	1,003.29			7,579.30		90
1,279.40	1,961.94	4,012.83	5,009.58		10,321.97	24,076.42	91
		2,181.61	2,870.95		20,678.82	28,340.81	92
		3,054.59			7,084.10	9,376.40	93
96.05	96.05	1,790.54	780.00		2,815.77	8,565.77	94
		2,865.97	2,770.25		303.79	5,249.38	95
		4,556.04	4,190.25			5,180.33	96
179.80	179.80	2,500.00	9,042.50		791.21	4,380.60	97
149.61	149.61	1,843.77	705.99		4,836.71	5,542.70	98
55.99	65.54	4,500.40	9,185.10		5,701.35	7,887.90	99
130.82	130.82	3,058.40					100
892.95	892.95	2,409.76	1,620.00		1,277.84	8,047.84	101
		3,919.91					102
221.52	446.52	3,510.61	1,034.27		2,177.21	5,437.27	103
148.25	148.25	3,254.36	2,426.65		2,556.96	5,295.61	104
258.56	258.56	2,355.16	808.39		1,801.89	5,037.49	105
94.58	94.58	2,725.58	151.18		5,231.66	5,382.69	106
69.76	69.76	1,353.23	1,674.40		222.51	2,924.08	107
		2,058.72	1,457.01		2,469.70	4,094.29	108
		2,019.00	1,024.70		1,074.91	2,741.60	109
		2,851.20	2,065.74		1,839.09	4,601.99	110
	1,213.17	2,666.75	1,140.10		1,040.65	2,180.62	111
706.75	706.75	4,203.17	1,800.00			5,249.34	112
		2,007.46	861.38		17,685.46	22,099.48	113
84.72	34.72	2,929.01	2,380.55		5,906.84	9,606.84	114
360.00	360.00	1,244.28	2,590.25		4,075.45	6,658.82	115
		2,747.00	1,067.40		3,415.61	6,106.00	116
2,285.83	2,286.81	6,833.22	1,377.00		606.17	1,315.26	117
165.75	165.75	2,048.00			3,890.89	5,906.89	118
774.68	774.68	2,491.45	945.10		1,541.68	4,889.78	119
		905.50	1,731.50		566.49	4,015.84	120
		1,406.44	2,073.07		778.09	4,024.90	121
		1,297.72	8,215.60		13.15	15,949.70	122
		1,524.70			4,248.45	4,531.49	123
		2,790.50			10,072.00	10,072.00	124
446.79	446.79	2,878.79	1,179.25		561.24	1,740.49	125
		2,100.23	5,042.67		2,824.38	6,767.00	126
44.12	44.12	1,774.80	5,225.97		1,323.24	6,649.25	127
		1,886.50	1,311.00		2,073.67	5,800.25	128
33.35	33.35	809.80	2,223.80		1,426.28	3,949.83	129
315.52	315.52	2,345.11	1,963.60		5,619.95	7,350.09	130



TABLE NO. 2-C—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	Municipal Industries			
		Electric Light Works			
		Salaries and wages	Retirement or outlay	Miscellaneous	Total electric light works
	Grand Total	\$ 283,412.32	\$ 718,480.21	\$ 524,129.55	\$ 1,525,992.08
1	Iowa Moines				
2	Storm City				
3	Davenport				
4	Oedar Rapids				
5	Dubuque				
6	Connellsville				
7	Waterloo				
8	Clinton				
9	Burlington				
10	Illinwa				
11	Mason City				
12	Pt. Dodge				
13	Marshalltown	249.00	815.27	10,226.62	11,290.89
14	Muscatine	46,951.94	55,829.47	43,435.98	146,217.39
15	Iowa City				
16	Keokuk				
17	Boone				
18	Pt. Madison			202.50	202.50
19	Osaka Iowa				
20	Ames	47,775.40	55,911.54	104,006.34	207,693.28
21	Centerville				
22	Creston				
23	Osceola			2.60	2.60
24	Newton				
25	Cedar Falls	23,839.57	16,886.42	50,800.00	91,526.99
26	Webster City	28,827.66	11,843.85	50,089.50	90,761.01
27	Charles City				
28	Fairfield				
29	Perry				
30	Red Oak				
31	Atlantic	22,606.19	50,505.71	2,163.78	75,275.68
32	Rhensdooch				
33	Chariton				
34	Albia				
35	Bethersville	12,736.00	3,379.97	5,098.24	21,214.21
36	Cherokee				
37	Spencer	14,109.98	45,528.91	40,529.10	100,168.99
38	Clarinda				
39	Grinnell				
40	Le Mars				
41	Marion				
42	Carroll	9,125.96	30,504.44	28,836.22	68,466.62
43	Mt. Pleasant				
44	Valley Junction				
45	Washington	625.00	943.66	122.50	1,791.16
46	Mason City Valley				
47	Eagle Grove				
48	Decorah				
49	Iowa Falls				
50	Algona	16,700.68	61,836.45	52,849.67	131,386.80
51	Storm Lake				
52	Knoxville				
53	Maquoketa	6,209.67	7,022.93	602.24	14,734.84
54	Waverly	11,196.73	27,058.15	15,138.06	53,392.94
55	Belle Plaine				
56	Indianola	16,243.56	46,858.99	4,257.48	67,360.03
57	Manchester				
58	Denison	16,713.54	10,067.86	31,488.20	58,269.60
59	Independence				

ING APRIL 1, 1927—BALANCE MARCH 31, 1928—GRAND TOTAL

Municipal Industries					No. order of population			
Gas Works and Heating Plant				Markets and Public Scales				
Salaries and wages	Retirement or outlay	Miscellaneous	Total gas works and heating plant	Salaries and wages		Retirement or outlay	Miscellaneous	Total markets and public scales
\$ 35,640.02	\$ 115,049.11	\$ 21,888.47	\$ 172,577.60	\$ 29,307.27	\$ 111,111.77	\$ 13,004.94	\$ 53,513.98	
				15,616.25		10,176.85	23,793.10	
				2,700.00		1,378.59	3,078.59	
				1,380.00		130.61	1,510.61	
				1,320.00		16.49	1,336.49	
				1,300.00	10,587.77	11.00	11,568.77	
				900.00		48.56	948.56	
				20.75	21.40	16.95	59.10	
				240.00			240.00	
				885.00		380.14	1,265.14	
						117.40	117.40	
				2,400.00	300.57		2,700.57	
					120.00		120.00	
						63.37	63.37	
				344.00		187.64	431.64	
							5.00	
						5.00		
22,404.50	10,942.25	421.98	33,768.73					
7,748.82	1,842.80	12,364.00	31,756.71	909.35		73.77	1,072.72	
						147.50	147.50	
					2.43	9.00	11.43	
3,880.00	947.71	8,791.75	12,925.46					

TABLE NO. 2-C—CONTINUED—CITIES—EXPENDITURES—WARRANTS  
GRAND

No. in order of population	Cities	Municipal Industries			
		Electric Light Works			
		Salaries and wages	Retirement or outlay	Miscellaneous	Total electric light works
60	Hampton				
61	Vinton				
62	Jefferson	12,698.58	39,835.72		42,534.30
63	Cresco				
64	Pella	9,519.70	35,900.12	1,839.34	37,259.16
65	Winterest	9,584.28	24,759.11	45,369.75	79,613.14
66	Sheldon				
67	Osage				
68	Clear Lake				
69	Elkura			3,161.97	3,161.97
70	Myrtle				
71	Harlan	10,256.00	7,091.58	23,731.82	41,079.40
72	Nevada				
73	Clarion				
74	Ossola				
75	Emmetsburg				
76	San City				
77	Waukon				
78	Tama				
79	Udelswood				
80	Hawarden	9,783.80	9,963.03	12,103.98	31,850.81
81	Colfax				
82	Bettendorf				
83	New Hampton	7,127.40	4,325.00	21,964.57	33,416.97
84	Atamora				
85	Bloomfield	8,160.00	28,006.50	7,269.69	43,436.19
86	Nightingale				
87	Humboldt				
88	Monticello				
89	Lake City				
90	Rockwell City				
91	Madrid				
92	Andover				
93	Marengo				
94	Tipton	5,394.00	18,900.30	889.35	25,183.65
95	Rock Rapids	14,272.50	70,000.57		84,273.07
96	Dyersville				
97	Ida Grove				
98	Villisca				
99	Onawa	9,068.30	27,743.50	17,648.17	54,459.97
100	Bedford				
101	Forest City				
102	Chion				
103	De Witt				
104	Leon				
105	Hamburg		2,779.81		2,779.81
106	Cornburg				
107	Seymour	2,218.80	6,000.43	11,807.28	20,126.51
108	Teledo				
109	What Cheer				
110	Stuart	8,138.88	14,904.97	8,214.12	31,257.97

OUTSTANDING APRIL 1, 1927—BALANCE MARCH 31, 1928—  
TOTAL

No. in order of population	Cities	Municipal Industries			
		Gas Works and Heating Plant		Markets and Public Scales	
		Salaries and wages	Retirement or outlay	Salaries and wages	Retirement or outlay
60	Hampton				
61	Vinton				
62	Jefferson				
63	Cresco				
64	Pella				
65	Winterest				
66	Sheldon				
67	Osage				
68	Clear Lake				
69	Elkura				
70	Myrtle				
71	Harlan				
72	Nevada				
73	Clarion				
74	Ossola				
75	Emmetsburg				
76	San City				
77	Waukon				
78	Tama				
79	Udelswood				
80	Hawarden				
81	Colfax				
82	Bettendorf				
83	New Hampton				
84	Atamora				
85	Bloomfield				
86	Nightingale				
87	Humboldt				
88	Monticello				
89	Lake City				
90	Rockwell City				
91	Madrid				
92	Andover				
93	Marengo				
94	Tipton				
95	Rock Rapids				
96	Dyersville				
97	Ida Grove				
98	Villisca				
99	Onawa				
100	Bedford				
101	Forest City				
102	Chion				
103	De Witt				
104	Leon				
105	Hamburg				
106	Cornburg				
107	Seymour				
108	Teledo				
109	What Cheer				
110	Stuart				

TABLE NO. 2-D—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	Municipal Industries			
		Docks, Wharves and Landings			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total docks, wharves and landings
	Grand Total	\$ 16,442.49	\$ 305,965.69	\$ 7,822.79	\$ 320,231.36
1	Des Moines				
2	Nox City				
3	Davenport	1,900.00		4,634.75	6,534.75
4	Colar Rapids				
5	Dubuque	12,336.87	364,212.36	1,021.31	378,170.47
6	Council Bluffs				
7	Waterloo				
8	Clinton				
9	Burlington	835.50	16,216.51	632.50	18,374.51
10	Ottumwa				
11	Mason City				
12	Fl. Dodge				
13	Marshalltown				
14	Muscatine	1,480.12	4,836.81	736.74	7,053.67
15	Iowa City				
16	Keokuk				
17	Boone				
18	Fl. Madison			206.54	206.54
19	Oskaloosa				
20	Ames				
21	Centerville				
22	Creston				
23	Oswein				
24	Newton				
25	Colar Falls				
26	Webster City				
27	Charles City				
28	Fairfield				
29	Ferry				
30	Red Oak				
31	Atlantic				
32	Nianguah				
33	Chariton				
34	Albia				
35	Estherville				
36	Cherokee				
37	Spencer				
38	Clarinda				
39	Griffith				
40	Le Mars				
41	Marion				
42	Carroll				
43	Mt. Pleasant				
44	Valley Junction				
45	Washington				
46	Missouri Valley				
47	Eagle Grove				
48	Decorah				
49	Iowa Falls				
50	Algona				
51	Storm Lake				
52	Knockville				
53	Manchester				
54	Waverly				
55	Belle Plaine				
56	Indianola				
57	Manchester				
58	Danison				
59	Independence				

ING APRIL 1, 1927—BALANCE MARCH 31, 1928—GRAND TOTAL

No. in order of population	Cities	Municipal Industries			
		Cemeteries			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total cemeteries perpetual care
	Grand Total	\$ 164,604.90	\$ 351,469.06	\$ 440,943.84	\$ 957,017.80
1	Des Moines	28,675.90	75.00	12,834.94	41,585.84
2	Nox City				
3	Davenport	12,044.56	5,000.00	2,188.85	19,233.41
4	Colar Rapids	720.00			720.00
5	Dubuque				
6	Council Bluffs				
7	Waterloo				
8	Clinton				
9	Burlington				
10	Ottumwa				
11	Mason City				
12	Fl. Dodge				
13	Marshalltown				
14	Muscatine				
15	Iowa City				
16	Keokuk	8,806.79	1,631.41	6,009.15	16,447.35
17	Boone	4,014.90	1,568.70	217.45	6,801.05
18	Fl. Madison	3,107.31	228.54		3,335.85
19	Oskaloosa			1,207.43	1,207.43
20	Ames	1,560.00		78.80	1,638.80
21	Centerville				
22	Creston				
23	Oswein				
24	Newton				
25	Colar Falls				
26	Webster City				
27	Charles City				
28	Fairfield				
29	Ferry				
30	Red Oak				
31	Atlantic				
32	Nianguah				
33	Chariton				
34	Albia				
35	Estherville				
36	Cherokee				
37	Spencer				
38	Clarinda				
39	Griffith				
40	Le Mars				
41	Marion				
42	Carroll				
43	Mt. Pleasant				
44	Valley Junction				
45	Washington				
46	Missouri Valley				
47	Eagle Grove				
48	Decorah				
49	Iowa Falls				
50	Algona				
51	Storm Lake				
52	Knockville				
53	Manchester				
54	Waverly				
55	Belle Plaine				
56	Indianola				
57	Manchester				
58	Danison				
59	Independence				



TABLE NO. 2-D—CONTINUED—CITIES—EXPENDITURES—WARRANTS  
GRAND

No. in order of population	Cities	Municipal Industries			
		Docks, Wharves and Landings			
		Salaries and wages	Retirement or outlay	Miscellaneous	Total docks, wharves and landings
59	Hampton				
60	Vinton				
61	Jefferson				
62	Cresco				
63	Pella				
64	Winterset				
65	Sheldahl				
66	Osage				
67	Clear Lake				
68	Eldora				
69	Myrtle				
70	Barian				
71	Nevada				
72	Clarion				
73	Oskola				
74	Emmettsburg				
75	Sac City				
76	Waukon				
77	Tama				
78	Glenwood				
79	Hawarden				
80	Colfax				
81	Bettendorf				
82	New Hampton				
83	Amoska				
84	Bloomfield				
85	Algona				
86	Humboldt				
87	Monticello				
88	Lake City				
89	Rockwell City				
90	Madrid				
91	Andahon				
92	Marengo				
93	Tipton				
94	Rock Rapids				
95	Dyersville				
96	Ira Grove				
97	Villars				
98	Onawa				
99	Bedford				
100	Forest City				
101	Eden				
102	De Witt				
103	Leon				
104	Hamburg				
105	Gormin				
106	Seymour				
107	Toledo				
108	What Cheer				
109	Stuart				
110					
111					

OUTSTANDING APRIL 1, 1927—BALANCE MARCH 31, 1928—  
TOTAL.

No. in order of population	Municipal Industries							
	Cemeteries				Parks and Bathing Beaches			
	Salaries and wages	Retirement or outlay	Miscellaneous	Total cemeteries	Salaries and wages	Retirement or outlay	Miscellaneous	Total parks and bathing beaches
59								
60								
61								
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TABLE NO. 2-E—CITIES—EXPENDITURES—WARRANTS OUTSTANDING

No. in order of population	Cities	Municipal Industries			
		Library			
		Salaries and wages	Retirement or outlay	Miscellaneous	Total library
	Grand Total.....	\$ 305,131.55	\$ 170,313.80	\$ 192,732.40	\$ 668,177.84
1	Des Moines				
2	Sioux City	22,583.79	19,077.27	26,140.79	79,401.78
3	Davenport	27,424.72		35,719.54	63,144.26
4	Cedar Rapids	19,180.00	10,015.47	4,945.02	34,149.32
5	Dubuque	17,024.21	6,906.00	8,926.02	32,856.23
6	Council Bluffs	17,976.28	14,800.02	1,736.78	34,513.08
7	Waterloo	22,755.00	11,485.92	4,175.26	38,416.18
8	Clinton	20,864.89			20,864.89
9	Burlington	10,125.14	8,809.49		19,024.63
10	Ottumwa	15,230.48	7,665.84	18,779.71	38,666.03
11	Mason City	13,896.14	9,926.50	2,527.14	36,350.78
12	Pt. Dodge	9,091.00	5,131.28	2,491.35	16,713.63
13	Marshalltown				
14	Muscatine	7,808.50	2,812.40	900.98	11,500.94
15	Iowa City				
16	Keokuk				
17	Boone	4,817.29	5,036.28		10,143.57
18	Pt. Madison			7,453.07	7,453.07
19	Oskaloosa	5,800.50	2,703.77	1,728.85	10,287.18
20	Ames				
21	Centerville			4,666.10	4,666.10
22	Creston				
23	Osceola	1,437.75	778.33	348.48	2,464.56
24	Newton		8,546.92		8,546.92
25	Cedar Falls	1,628.23	2,819.47		4,447.70
26	Webster City			5,928.76	5,928.76
27	Charles City			5,721.28	5,721.28
28	Fairfield				
29	Perry	2,160.00	2,299.18	253.95	4,663.13
30	Red Oak				
31	Atlantic				
32	Shenandoah	2,207.29	804.71	920.87	4,042.87
33	Chariton		3,312.51		3,312.51
34	Albia			1,767.47	1,767.47
35	Etherville	1,940.00	1,727.94	128.37	3,866.31
36	Cherokee	2,847.00	28.50	2,222.06	5,167.56
37	Spencer	1,622.99	1,417.50	316.22	3,387.81
38	Clarinda	2,562.00	1,195.89	923.21	4,681.10
39	Grinnell	2,405.00	273.43	2,461.00	5,139.43
40	Le Mars	2,122.75	1,181.45		3,304.20
41	Marion	940.00	950.00	300.28	2,190.28
42	Carroll	2,707.35			2,707.35
43	Mt. Pleasant	1,807.10	2,227.10	566.82	4,601.02
44	Valley Junction				
45	Washington	1,337.25	1,840.45	107.61	3,285.31
46	Missouri Valley	1,261.63	1,741.01	567.97	3,570.61
47	Eagle Grove	3,230.07			3,230.07
48	Neosho			1,384.25	1,384.25
49	Iowa Falls	1,940.23	2,580.56	182.30	4,713.39
50	Algona				
51	Storm Lake	2,610.34	2,627.75	648.27	5,886.36
52	Knockville				
53	Maquoketa	1,740.00	2,082.45	59.58	3,882.03
54	Waverly	1,074.00	2,455.04	450.66	3,979.70
55	Belle Plaine				
56	Indianola	1,831.16	794.63	1,744.13	4,369.92
57	Manchester	2,743.10			2,743.10
58	Denison			3,282.17	3,282.17
59	Independence	1,180.98	1,349.43	542.91	3,063.32

ING APRIL 1, 1927—BALANCE MARCH 31, 1928—GRAND TOTAL

Municipal Industries							No. in order of population
Total hospital	Total bond	Miscellaneous				Total municipal industries	
		Salaries and wages	Retirement or outlay	Miscellaneous	Total miscellaneous		
\$ 61,568.33	\$ 94,861.04	\$ 22,499.75	\$ 14,835.09	\$ 117,644.40	\$ 284,000.50	\$ 7,454,066.40	
1,268.90	16,071.44			9,307.39	35,426.83	691,548.88	
2,900.00				3,224.11	3,224.11	216,988.37	
	10,361.19	1,497.84	40,601.49	61,402.52		229,253.71	
1,095.84		5,818.95	416.57	5,730.52		287,394.76	
200.56						316,415.23	
2,268.25						395,204.80	
	6,806.18	1,280.25		3,475.50	11,671.12	247,159.63	
5,654.06						24,819.64	
2,621.00						120,817.71	
6,646.80	1,330.50	49.12		911.30	2,271.45	179,599.56	
8,822.39						132,339.51	
						104,967.77	
						18,496.33	
						283,509.80	
						20,026.22	
						59,837.50	
						69,024.50	
				649.91	649.91	19,915.30	
						60,125.09	
						287,084.40	
						13,072.50	
						15,002.07	
						25,708.70	
				10,121.69	10,121.69	10,121.69	
						302.40	
						50.00	
						27,276.87	
						2,339.61	
						15,721.86	
						2,132.58	
						2,374.26	
						1,100.00	
						5,608.85	
						690.23	
						10,727.31	
						10,727.31	
						240.00	





TABLE NO. 2-F—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	Protection of Life and Property			
		Police Department			Total police department
		Salaries and wages	Retirements or outlay	Miscellaneous	
	Grand Total	\$ 1,253,942.62	\$ 15,966.79	\$ 108,131.32	\$ 1,478,040.73
1	Des Moines	287,800.00	6,802.16	22,284.14	317,026.18
2	Sioux City	262,655.99	27,651.71	180,587.75	470,935.45
3	Davenport	107,751.67	13,810.98	11,000.12	131,131.77
4	Cedar Rapids	79,029.25	3,433.97	12,134.40	95,617.39
5	Des Moines	71,088.47	4,009.96	5,964.94	81,063.37
6	Council Bluffs	41,646.66	7,492.81	2,254.54	51,394.01
7	Waterloo	38,000.00	812.42	2,706.42	41,518.84
8	Clinton	36,919.90	1,414.34	554.79	38,888.83
9	Burlington	32,856.87	9,028.62	1,792.72	43,678.21
10	Osborne	29,496.23	4,001.71	1,692.96	35,190.90
11	Mason City	25,726.50	4,696.67	773.77	31,196.94
12	Pt. Dodge	27,600.34	1,600.25	2,866.07	32,066.66
13	Marshalltown	10,999.32	1,649.46	1,964.08	14,612.86
14	Muscatine	15,194.56	1,725.46	16,920.02	33,840.04
15	Iowa City	14,867.79	965.92	829.67	16,715.75
16	Keokuk	13,479.06	2,441.25	269.80	16,190.11
17	Boone	13,381.08	1,368.43	339.00	15,088.51
18	Pt. Madison	10,400.71	385.25	260.00	11,045.96
19	Oak Grove	8,200.00	390.00	547.86	9,137.86
20	Ames	9,055.08	735.98	10,791.71	20,582.77
21	Centerville	5,251.00	212.50	5,463.50	11,027.00
22	Creston	5,280.41	300.00	5,580.41	11,160.82
23	Osborne	5,079.10	1,014.25	5,093.35	11,186.70
24	Newton	5,000.00	1,897.75	5,897.75	12,795.50
25	Cedar Falls	5,890.00	1,171.56	6,061.56	13,123.12
26	Webster City	4,459.35	233.26	4,692.61	9,385.22
27	Charles City	4,114.81	436.98	4,551.79	9,103.58
28	Fairfield	4,333.43	13.37	4,346.80	8,693.60
29	Perry	4,054.83	255.45	4,310.28	8,620.56
30	Red Oak	2,808.50	1,036.64	4,064.48	7,910.62
31	Atlantic	4,779.73	243.00	5,296.73	10,319.46
32	Rendamouth	2,775.44	213.96	3,000.40	6,000.40
33	Chariton	2,190.75	190.75	2,381.50	4,772.25
34	Albia	2,149.89	129.55	2,279.44	4,548.88
35	Etherville	4,064.46	257.14	4,321.60	8,643.20
36	Cherokee	3,471.25	27.00	3,498.25	6,996.50
37	Spencer	2,810.96	1,014.25	3,825.21	7,650.42
38	Chariton	4,750.00	204.12	4,954.12	9,908.24
39	Grinnell	4,801.50	588.09	5,389.59	10,791.18
40	La Mars	6,038.50	173.00	6,211.50	12,423.00
41	Marion	5,397.00	81.25	5,478.25	10,955.25
42	Carroll	4,002.50	216.50	4,219.00	8,438.00
43	Mt. Pleasant	2,776.00	130.74	2,906.74	5,813.48
44	Valley Junction	1,500.00	469.90	1,969.90	3,939.80
45	Washington	2,507.79	100.00	2,607.79	5,215.58
46	Missouri Valley	2,066.21	92.40	2,158.61	4,317.21
47	Eagle Grove	2,153.34	—	2,153.34	4,306.68
48	Decorah	2,384.00	—	2,384.00	4,768.00
49	Iowa Falls	2,309.98	—	2,309.98	4,619.96
50	Albia	2,072.95	180.00	2,252.95	4,505.90
51	Storm Lake	2,434.35	—	2,434.35	4,868.70
52	Keosauqua	2,253.60	36.35	2,290.00	4,580.00
53	Maquoketa	2,309.98	111.30	2,421.28	4,842.56
54	Waverly	2,229.81	48.45	2,278.26	4,556.51
55	Dells Plains	2,855.30	626.07	3,481.37	6,962.74
56	Indianola	2,708.24	13.26	2,721.50	5,443.00
57	Manchester	2,640.80	—	2,640.80	5,281.60
58	Denison	—	—	2,311.57	4,623.14
59	Independence	2,600.19	7.89	2,608.08	5,216.27

ING APRIL 1, 1927—BALANCE MARCH 31, 1928—GRAND TOTAL

No. in order of population	Cities	Protection of Life and Property			
		Fire Department			Total fire department
		Salaries and wages	Retirements or outlay	Miscellaneous	
	Grand Total	\$1,348,387.78	\$187,754.57	\$197,508.18	\$1,733,650.53
1	Des Moines	260,300.00	16,327.73	22,821.68	299,449.41
2	Sioux City	262,074.13	29,555.99	11,752.69	303,382.81
3	Davenport	105,906.90	—	67,128.98	173,035.88
4	Cedar Rapids	104,814.01	12,032.29	8,999.90	125,846.20
5	Des Moines	100,492.96	12,271.52	36,944.76	159,709.24
6	Council Bluffs	61,234.68	6,947.79	798.17	69,080.64
7	Waterloo	64,808.67	5,954.26	5,301.60	76,064.53
8	Clinton	45,029.80	8,261.96	764.84	54,056.60
9	Burlington	50,000.28	7,025.54	7,456.22	64,482.04
10	Osborne	33,962.28	4,488.04	—	38,450.32
11	Mason City	28,351.00	5,542.32	1,822.54	35,715.86
12	Pt. Dodge	34,588.58	474.41	2,337.96	37,401.95
13	Marshalltown	10,830.50	1,274.00	2,747.07	14,851.57
14	Muscatine	34,987.87	2,300.71	889.47	38,178.05
15	Iowa City	11,611.60	1,925.71	—	13,537.31
16	Keokuk	19,679.58	5,578.78	2,782.97	28,041.33
17	Boone	11,459.29	1,608.03	—	13,067.32
18	Pt. Madison	14,321.73	—	1,347.27	15,669.00
19	Oak Grove	8,725.14	—	2,546.04	11,271.18
20	Ames	6,603.57	—	812.40	7,415.97
21	Centerville	2,513.50	1,417.84	—	3,931.34
22	Creston	4,476.83	1,085.48	604.37	6,166.68
23	Osborne	2,696.18	506.89	—	3,203.07
24	Newton	2,821.00	804.25	—	3,625.25
25	Cedar Falls	2,915.66	1,977.81	—	4,893.47
26	Webster City	1,630.86	718.60	1,316.03	3,665.49
27	Charles City	2,829.75	1,477.00	695.66	5,002.41
28	Fairfield	2,778.97	1,567.49	53.00	4,399.46
29	Perry	1,540.54	2,717.18	4,257.73	8,515.45
30	Red Oak	2,830.25	5,436.48	39.31	8,306.04
31	Atlantic	2,045.00	246.47	1,450.48	4,741.95
32	Rendamouth	2,679.00	172.25	506.00	3,357.25
33	Chariton	1,380.57	—	180.57	1,561.14
34	Albia	1,476.32	756.07	117.77	2,350.16
35	Etherville	1,790.00	—	541.52	2,331.52
36	Cherokee	1,744.50	927.09	441.06	3,112.65
37	Spencer	2,361.25	450.82	495.00	3,307.07
38	Chariton	2,069.50	390.63	349.19	2,809.32
39	Grinnell	3,250.00	306.04	279.96	3,836.00
40	La Mars	974.50	225.25	216.00	1,415.75
41	Marion	1,670.00	1,076.17	217.22	2,963.39
42	Carroll	1,682.00	1,346.00	—	3,028.00
43	Mt. Pleasant	1,000.00	92.50	416.65	1,509.15
44	Valley Junction	607.00	—	378.55	985.55
45	Washington	3,435.42	2,379.78	156.10	6,011.30
46	Missouri Valley	925.00	—	162.97	1,087.97
47	Eagle Grove	1,819.51	119.25	—	1,938.76
48	Decorah	1,765.78	—	1,819.51	3,585.29
49	Iowa Falls	287.00	384.59	185.19	856.78
50	Albia	449.00	1,088.91	1,945.72	3,483.63
51	Storm Lake	1,167.20	1,042.48	31.72	2,241.40
52	Keosauqua	927.00	6,005.92	547.86	7,480.78
53	Maquoketa	379.20	7,894.82	30.00	8,294.02
54	Waverly	1,550.00	811.24	71.50	2,432.74
55	Dells Plains	2,875.28	567.45	271.10	3,713.83
56	Indianola	2,781.28	121.66	1,363.62	4,266.56
57	Manchester	604.50	161.40	413.26	1,179.16
58	Denison	1,977.49	162.58	2,140.07	4,280.14
59	Independence	1,837.75	7,612.79	449.48	9,899.93

TABLE NO. 2-F—CONTINUED—CITIES—EXPENDITURES—WARRANTS  
GRAND

No. in order of population	Cities	Protection of Life and Property			
		Police Department			Total police department
		Salaries and wages	Retirements or outlay	Miscellaneous	
60	Hampton	2,777.34			2,777.34
61	Vinton	2,509.29		9.85	2,519.14
62	Jefferson	2,046.50	36.40	15.90	2,098.80
63	Cresco	429.00			429.00
64	Pella	2,326.29			2,326.29
65	Winteret	2,169.29	10.00		2,179.29
66	Sheldon	2,214.31		191.40	2,405.71
67	Onaga	1,234.18	7.32	23.32	1,264.82
68	Clear Lake	2,233.30		4.87	2,238.17
69	Kidora	1,304.82			1,304.82
70	Myrtle	750.00			750.00
71	Harlan	1,440.00		128.44	1,568.44
72	Nevada	1,408.17		15.05	1,423.22
73	Clarion	2,760.00	14.71		2,774.71
74	Oacoma	1,491.12		140.12	1,631.24
75	Emmettsburg	2,497.84		155.00	2,652.84
76	Sac City	1,500.00			1,500.00
77	Waukon	1,312.50	10.71		1,323.21
78	Tama	1,418.30	9.05		1,427.35
79	Glenwood	1,291.00	39.40		1,330.40
80	Hawarden	1,800.40		4.90	1,805.30
81	Colfax	900.00		33.73	933.73
82	Bettendorf	1,800.00	1,371.89		3,171.89
83	New Hampton	1,581.75		45.00	1,626.75
84	Attnison	2,142.20			2,142.20
85	Bloomfield	1,850.00			1,850.00
86	Sigourney	2,820.00		5.90	2,825.90
87	Humboldt	1,602.40	28.86		1,631.26
88	Monticello	1,617.45	29.05		1,646.50
89	Lake City	1,060.00	9.00	121.30	1,200.30
90	Rockwell City	1,245.75		148.45	1,394.20
91	Madrid	1,552.30			1,552.30
92	Audubon	2,100.00			2,100.00
93	Marango	1,840.00		167.00	2,007.00
94	Tipton	2,130.00			2,130.00
95	Rock Rapids	2,000.00	143.68	2.50	2,146.18
96	Dyersville	1,800.00		15.00	1,815.00
97	Ida Grove	972.50			972.50
98	Villars	972.50			972.50
99	Onawa	1,500.00	405.40	332.15	2,237.55
100	Bedford	1,250.00			1,250.00
101	Forest City	1,474.20	9.00		1,483.20
102	Eden	2,002.20	16.41	36.36	2,054.97
103	De Witt	2,309.00		254.42	2,563.42
104	Leon	1,320.00			1,320.00
105	Hamburg	1,300.40	128.79	4.05	1,433.24
106	Corning	1,232.94	187.95		1,420.89
107	Seymour	1,060.00		17.55	1,077.55
108	Toledo	1,254.50			1,254.50
109	What Cheer	1,026.80			1,026.80
110	Stuart	1,300.25			1,300.25

OUTSTANDING APRIL 1, 1927—BALANCE MARCH 31, 1928—  
TOTAL

No. in order of population	Cities	Protection of Life and Property			
		Fire Department			Municipal and Police Court
		Salaries and wages	Retirements or outlay	Miscellaneous	
60	Hampton	1,784.15			1,784.15
61	Vinton	797.50	256.90	50.00	1,044.40
62	Jefferson	345.00	787.39	129.00	1,261.39
63	Cresco	980.00	365.73		1,345.73
64	Pella	630.00	765.99	79.50	1,475.49
65	Winteret	584.00	778.23		1,362.23
66	Sheldon	880.29	345.95		1,226.24
67	Onaga	471.50	648.55	378.18	1,498.23
68	Clear Lake	608.85	907.50	265.24	1,781.59
69	Kidora	115.50	478.87		594.37
70	Myrtle	98.00	37.00		135.00
71	Harlan	1,440.00	1,342.84	520.45	3,303.29
72	Nevada	456.00		186.63	642.63
73	Clarion	355.40	331.12		686.52
74	Oacoma	305.72			305.72
75	Emmettsburg	333.35	312.05	323.75	969.15
76	Sac City	1,185.35			1,185.35
77	Waukon	684.20			684.20
78	Tama	614.72			614.72
79	Glenwood	791.05			791.05
80	Hawarden	405.38			405.38
81	Colfax	1,503.41	16.11		1,519.52
82	Bettendorf	3,328.30			3,328.30
83	New Hampton	1,024.63	180.00		1,204.63
84	Attnison	456.84			456.84
85	Bloomfield	475.00	1,278.25		1,753.25
86	Sigourney	206.25			206.25
87	Humboldt	274.00	140.41	146.82	561.23
88	Monticello	1,794.39			1,794.39
89	Lake City	280.11			280.11
90	Rockwell City	302.50			302.50
91	Madrid	78.19			78.19
92	Audubon	307.37			307.37
93	Marango	340.00	432.94		772.94
94	Tipton	380.40	164.30		544.70
95	Rock Rapids	308.18			308.18
96	Dyersville	305.00			305.00
97	Ida Grove	145.00			145.00
98	Villars	470.54			470.54
99	Onawa	3,023.85	59.74		3,083.59
100	Bedford	182.70	250.69		433.39
101	Forest City	2,011.78	714.04		2,725.82
102	Eden	280.17	54.44		334.61
103	De Witt	343.38	349.61	118.56	811.55
104	Leon	807.77			807.77
105	Hamburg	721.72	123.91		845.63
106	Corning	67.36	190.66		258.02
107	Seymour	18.40			18.40
108	Toledo	245.00	197.87		442.87
109	What Cheer	90.07			90.07
110	Stuart	300.00	53.45		353.45

TABLE NO. 2-G—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	Protection of Life and Property			
		Inspection Department			
		Salaries and wages	Retirements or outlay	Miscellaneous	Total inspection department
	Grand Total.....	\$ 159,837.41	\$ 875.00	\$30,041.43	\$ 190,753.84
1	Des Moines.....	57,357.30		8,805.22	66,162.52
2	Sioux City.....	12,860.00		2,171.76	15,031.76
3	Davenport.....	13,920.06		4,235.79	17,155.85
4	Cedar Rapids.....	9,740.00	568.60	427.52	10,736.12
5	Delaware.....	14,011.72		2,085.46	16,097.18
6	Council Bluffs.....	4,302.36	446.35	247.89	5,000.60
7	Waterloo.....	11,779.97		139.82	11,919.79
8	Clinton.....				
9	Harrison.....	3,999.00		554.87	4,553.87
10	Osborne.....				
11	Macon City.....	1,255.00		315.53	1,570.53
12	Pt. Dodge.....	5,400.00		424.33	5,824.33
13	Marshalltown.....	690.00		11.25	701.25
14	Muscatine.....				
15	Iowa City.....				
16	Keokuk.....				
17	Boone.....	1,478.56	136.00		1,614.56
18	Pt. Madison.....	613.00			613.00
19	Oskaloosa.....				
20	Ames.....	600.00		30.00	630.00
21	Centerville.....				
22	Creston.....				
23	Osceola.....				
24	Newton.....				
25	Cedar Falls.....	1,047.18			1,047.18
26	Webster City.....				
27	Charles City.....				
28	Fairfield.....				
29	Warr.....				
30	Red Oak.....			287.39	287.39
31	Atlantic.....				
32	Shenandoah.....				
33	Chariton.....				
34	Albia.....				
35	Estherville.....				
36	Cherokee.....	181.00			181.00
37	Epworth.....				
38	Clarinda.....				
39	Le Mars.....				
40	Marion.....				
41	Carroll.....				
42	Mt. Pleasant.....				
43	Valley Junction.....				
44	Washington.....				
45	Missouri Valley.....			141.16	141.16
46	Eagle Grove.....				
47	Decorah.....				
48	Iowa Falls.....				
49	Algona.....				
50	Storm Lake.....				
51	Knoxville.....				
52	Maquoketa.....				
53	Waverly.....				
54	Belle Plaine.....				
55	Indianola.....				
56	Manchester.....				
57	Denison.....				
58	Independence.....				

ING APRIL 1, 1927—BALANCE MARCH 31, 1923—GRAND TOTAL

Protection of Life and Property					Health Department					No. in order of population
Miscellaneous Expenditures				Total protection of life and property	General and Quarantine					
Salaries and wages	Retirements or outlay	Miscellaneous	Total miscellaneous		Salaries and wages	Retirements on outlay	Miscellaneous	Total general and quarantine		
\$12,907.25	\$12,985.35	\$40,365.52	\$66,247.10	\$ 2,326,417.25	\$ 154,759.05	\$ 3,904.22	\$39,223.79	\$ 168,976.56		
1,780.00		1,979.38	3,759.38	860,499.94	43,024.64		5,301.62	48,326.27	1	
1,350.25		463.88	1,714.13	397,318.81	20,400.30		4,071.40	24,471.60	2	
	636.96	1,001.00	1,587.96	231,136.56	11,300.76		1,200.00	12,500.76	3	
				224,553.18	7,300.00	156.00	1,725.97	9,081.97	4	
1,600.00	70.37	169.90	1,920.37	235,071.72	14,322.30		2,729.16	16,961.36	5	
				140,208.91	955.00	32.77	1,919.17	2,906.94	6	
				278,818.07	1,080.00		1,308.74	2,388.74	7	
5,922.00				110,978.79	500.00			500.00	8	
				96,462.39	5,234.23	453.31	430.87	6,088.41	9	
				28,354.57	785.47			785.47	10	
				75,864.03	4,670.00	328.62	988.37	6,026.00	11	
				78,809.69	2,034.00	558.00	636.39	3,228.39	12	
				28,889.66					13	
				45,110.01	1,000.00		790.40	1,790.40	14	
				29,624.09	2,225.00			2,225.00	15	
				49,731.44	1,742.50			1,742.50	16	
				29,705.23	350.00		135.81	485.81	17	
		2,060.66	2,060.66	29,164.62	275.00			275.00	18	
5.00		95.80	100.80	19,664.50	500.00		27.60	527.60	19	
		1,297.44	1,297.44	30,559.35	2,584.25	1,029.36	1,706.11	5,319.72	20	
		346.61	346.61	10,001.48	50.00			50.00	21	
				12,369.25					22	
		1,012.37	1,012.37	9,238.38					23	
				11,713.08					24	
		7.56	7.56	18,565.71	849.95			849.95	25	
		86.17	86.17	8,791.56	498.75			498.75	26	
		1,441.82	1,441.82	12,075.43	491.09			491.09	27	
		274.94	274.94	8,743.11	624.35			624.35	28	
				5,218.00	306.00			306.00	29	
				12,794.98	604.82	9.04		613.86	30	
				10,049.68					31	
				9,367.15	146.25			146.25	32	
				3,560.78	922.11			922.11	33	
				4,836.51	775.00			775.00	34	
				7,657.17					35	
				6,744.11	180.00		157.70	337.70	36	
				9,023.39	138.00			138.00	37	
				7,500.32	100.00			100.00	38	
				11,301.35				900.00	39	
				7,872.50					40	
				9,121.66					41	
				6,648.99					42	
				5,566.00					43	
				5,879.45	377.50			377.50	44	
		60.00	60.00	8,769.65					45	
		320.02	320.02	2,069.29	14.16		341.50	355.66	46	
		344.91	344.91	5,325.32	246.15			246.15	47	
				5,034.69	58.00			58.00	48	
				4,396.74					49	
				6,227.58	50.00			50.00	50	
				5,970.78	689.58			689.58	51	
				5,658.34	100.00			100.00	52	
				11,106.90	350.00			350.00	53	
				4,717.02	540.00			540.00	54	
				5,014.46	5.80			5.80	55	
				4,070.47					56	
				287.64	287.64			287.64	57	
				270.00	270.00				58	
				13,600.00	100.00			100.00	59	



TABLE NO. 2-G—CONTINUED—CITIES—EXPENDITURES—WARRANTS  
GRAND

No. in order of population	Cities	Protection of Life and Property			
		Inspection Department			
		Salaries and wages	Retirements or outlay	Miscellaneous	Total inspection department
60	Hampton				
61	Vinton				
62	Jefferson				
63	Crown				
64	Pella				
65	Winterest				
66	Sheldon				
67	Orange				
68	Clear Lake				
69	Eldora				
70	Myrtle				
71	Harlan				
72	Nevada				
73	Clarion				
74	Osceola				
75	Emmetsburg				
76	Rice City				
77	Waukon				
78	Tama				
79	Glenwood				
80	Hawarden				
81	Colfax				
82	Bettendorf				
83	New Hampton				
84	Anamosa				
85	Bloomfield				
86	Siourney				
87	Humboldt				
88	Monticello				
89	Lake City				
90	Rockwell City				
91	Madrid				
92	Andubon				
93	Marengo				
94	Tipton				
95	Rock Rapids				
96	Dyersville				
97	Ida Grove				
98	Villis				
99	Onawa				
100	Bedford				
101	Forest City				
102	Eldon				
103	De Witt				
104	Leon				
105	Hamburg				
106	Corning				
107	Keosauqua				
108	Tokio				
109	What Cheer				
110	Stuart				

OUTSTANDING APRIL 1, 1927—BALANCE MARCH 31, 1928—  
TOTAL

Protection of Life and Property					Health Department					No. in order of population
Miscellaneous Expenditures				Total protection of life and property	General and Quarantine					
Salaries and wages	Retirements or outlay	Miscellaneous	Total miscellaneous		Salaries and wages	Retirements or outlay	Miscellaneous	Total general and quarantine		
150.49			150.49	4,717.98	2.60			2.60	60	
				2,503.47	50.00		134.80	184.80	61	
		69.90	69.90	3,480.21					62	
				1,920.23	1,987.50			1,987.50	63	
				3,259.40	60.00		36.80	96.80	64	
		90.38	90.38	2,724.84	67.50			67.50	65	
12.30		120.00	132.30	4,707.90	30.00			30.00	66	
				2,863.00	25.00		6.00	31.00	67	
				2,741.76	150.00		2.50	152.50	68	
		211.41	211.41	2,190.58			308.70	308.70	69	
		25.00	25.00	856.50	35.00		13.50	38.50	70	
				2,540.23					71	
				2,870.48	110.75		6.55	117.30	72	
				2,769.11	310.00		1.30	311.30	73	
		540.28	540.28	1,706.80			125.14	125.14	74	
				3,823.29					75	
				2,685.55					76	
				2,767.49	102.75			102.75	77	
				5,003.67	5.70	28.75		34.45	78	
50.00		3.40	53.40	5,119.80	165.00			165.00	79	
				5,390.68	25.00			25.00	80	
70.18	257.18	58.75	386.11	5,835.81	6.00			6.00	81	
				6,580.65	66.50			66.50	82	
				2,834.38	315.40		7,749.80	8,065.20	83	
				2,915.39	25.00			25.00	84	
				2,696.30					85	
				2,132.23					86	
		21.30	21.30	2,153.53	190.50			190.50	87	
		71.81	71.81	2,081.72					88	
				2,818.30					89	
				1,705.81			240.00	240.00	90	
				2,521.68					91	
				1,740.89	100.00			100.00	92	
				2,461.95					93	
				2,109.44	62.00			62.00	94	
				2,893.45	30.00			30.00	95	
				2,634.28					96	
				2,868.49					97	
				845.00					98	
				2,610.24	102.00			102.00	99	
1,900.00	6,175.70		8,075.70	13,320.27					100	
				1,707.50					101	
		108.50	108.50	2,439.80			60.00	60.00	102	
2.50	22.50		25.00	2,439.80					103	
				2,038.77			300.00	300.00	104	
				2,217.77					105	
				2,235.31	57.50			57.50	106	
				1,867.88			387.50	387.50	107	
				1,115.96	80.00		2.00	82.00	108	
				1,700.82			397.50	397.50	109	
				1,728.87					110	
				1,648.68					111	

TABLE NO. 2-H—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	Health Department			
		Sewers and Sewage Disposal			Total sewers and sewage disposal
		Salaries and wages	Reformations or outlay	Miscellaneous	
	Grand Total	\$ 313,961.82	\$ 290,274.76	\$ 249,858.18	\$ 853,120.16
1	Des Moines	83,422.31	29,488.47	111,911.71	
2	Sioux City	35,328.40	102,838.14	30,174.31	
3	Davenport	11,086.45	5,924.48	17,010.88	
4	Cedar Rapids	18,301.76	12,822.29	23,754.30	
5	Dubuque	6,228.97	16,075.27	1,014.65	
6	Council Bluffs	22,834.61	15,122.67	28,874.54	
7	Waterloo	2,011.00	96,701.66	650.00	
8	Clinton	7,351.77	2,432.29	1,606.20	
9	Burlington	6,389.27	6,027.06	27,801.73	
10	Ottumwa	945.25	11,222.70	12,725.03	
11	Mason City	2,439.10	739.64	134.40	
12	Ft. Dodge	9,299.65	15,911.72	913.31	
13	Marshalltown	4,853.52	109.82	2,816.11	
14	Muscatine	4,831.50	4,301.36	5,132.56	
15	Iowa City	5,107.18	1,315.98	5,779.23	
16	Kokomo	6,396.75	1,315.98	7,681.81	
17	Roos	3,878.20	2,018.97	15,329.51	
18	Ft. Madison	1,667.70	2,536.52	917.36	
19	Oskaloosa	4,016.10	782.68	2,590.22	
20	Ames	1,900.62	784.12	2,716.77	
21	Centerville	915.78	2,128.67	5,022.37	
22	Creston			156.24	
23	Osceola	3,040.41	1,693.36	1,795.86	
24	Newton	3,130.57	1,680.66	707.61	
25	Cedar Falls		315.40	76.71	
26	Webster City		70.00	1,034.31	
27	Charles City	1,361.45	477.24	2,305.70	
28	Fairfield	2,041.60	14.50	2,518.84	
29	Perry	228.49		282.55	
30	Red Oak	1,386.79	2,476.40	2,867.59	
31	Atlantic		238.10	238.10	
32	Shenandoah	3.60		2.80	
33	Chariton	3,675.00	14.61	3,520.78	
34	Albia	25.13	18.75	302.48	
35	Estherville		58.50	58.50	
36	Cherokee	78.67	56.38	120.65	
37	Spencer	280.00	213.49	430.28	
38	Clanada				
39	Grinnell	2,977.90	22,035.34	408.25	
40	Le Mars	300.45	391.23	491.66	
41	Marion	930.00	828.02	1,829.07	
42	Carroll	1,300.90	4,025.66	2,539.56	
43	St. Francis	924.97	55.25	1,054.82	
44	Valley Junction	904.11	2,000.00	3,964.11	
45	Washington	1,028.13	1,153.80	4,679.22	
46	Missouri Valley		246.76	34.27	
47	Eagle Grove	1,880.95		1,880.95	
48	Decorah	1,300.00	281.84	1,281.84	
49	Iowa Falls	117.15	513.85	623.90	
50	Algona	420.00		3,823.30	
51	Storm Lake	9,354.00	1,868.88	100,680.80	
52	Knobloche	825.27		58.32	
53	Magnolia	1,351.89	623.00	15.97	
54	Waverly	798.11	2,908.50	555.82	
55	Bedford	209.20		208.24	
56	Indianola	1,310.29	847.66	2,157.95	
57	Manchester			647.19	
58	Demson			782.30	
59	Independence	100.00	68.40	515.90	

ING APRIL 1, 1927—BALANCE MARCH 31, 1928—GRAND TOTAL

No. in order of population	Cities	Health Department			
		Refuse Disposal			Total health department
		Salaries and wages	Reformations or outlay	Miscellaneous	
	Grand Total	\$ 230,361.79	\$ 119,237.00	\$ 442,968.32	\$ 792,567.11
1	Des Moines	57,396.54	2,859.50	9,982.13	
2	Sioux City	49,439.20	1,378.25	79,787.43	
3	Davenport	17,776.12	5,356.24	31,133.89	
4	Cedar Rapids	21,247.87	8,596.45	1,167.19	
5	Dubuque	17,038.82	27,945.00	15,372.10	
6	Council Bluffs			211.80	
7	Waterloo			1,625.00	
8	Clinton			1,475.25	
9	Burlington			1,302.63	
10	Ottumwa			741.85	
11	Mason City			3,567.63	
12	Ft. Dodge			5,215.09	
13	Marshalltown			47,428.15	
14	Muscatine			11,851.26	
15	Iowa City			32,368.50	
16	Kokomo			21,798.26	
17	Roos			22,964.10	
18	Ft. Madison			35,990.02	
19	Oskaloosa			8,318.45	
20	Ames			13,822.28	
21	Centerville			12,265.57	
22	Creston			15,629.56	
23	Osceola			19,896.74	
24	Newton			10,609.17	
25	Cedar Falls			9,524.65	
26	Webster City			10,024.65	
27	Charles City			4,948.71	
28	Fairfield			3,021.60	
29	Perry			1,180.56	
30	Red Oak			861.33	
31	Atlantic			889.47	
32	Shenandoah			4,322.91	
33	Chariton			3,426.66	
34	Albia			837.12	
35	Estherville			5,569.87	
36	Cherokee			267.78	
37	Spencer			5,788.29	
38	Clanada			589.50	
39	Grinnell			11.40	
40	Le Mars			3.00	
41	Marion			7.75	
42	Carroll			10.15	
43	St. Francis			176.21	
44	Valley Junction			176.21	
45	Washington			13.72	
46	Missouri Valley			13.72	
47	Eagle Grove			201.82	
48	Decorah			7,512.60	
49	Iowa Falls			8,180.56	
50	Algona			861.33	
51	Storm Lake			889.47	
52	Knobloche			4,322.91	
53	Magnolia			3,426.66	
54	Waverly			837.12	
55	Bedford			5,569.87	
56	Indianola			267.78	
57	Manchester			5,788.29	
58	Demson			589.50	
59	Independence			11.40	

TABLE NO. 2-H—CONTINUED—CITIES—EXPENDITURES—WARRANTS  
GRAND

No. in order of population	Cities	Health Department			
		Sewers and Sewage Disposal			Total sewers and sewage disposal
		Salaries and wages	Benefits or outlay	Miscellaneous	
60	Hampton	335.74			335.74
61	Vinton	642.50	1,698.97		2,341.47
62	Jefferson	712.95	538.50		1,251.45
63	Cresco	2,365.71			2,365.71
64	Jella	550.90	552.62		1,103.52
65	Winteret	767.80	867.34		1,635.14
66	Sheldon	90.10		16.95	117.05
67	Orange	1,306.60	203.58	56.00	1,566.18
68	Clear Lake	815.95	2,969.82	1,011.18	4,796.95
69	Yidora				
70	Myrtle				
71	Harlan	308.60	138.80	15.19	462.59
72	Nevada	735.33		428.06	1,163.39
73	Clarion	750.00	490.92	238.30	1,479.22
74	Ossola		218.88		218.88
75	Emmetsburg	955.95	116.50	113.43	1,185.88
76	Sue City	158.60			158.60
77	Waukon				
78	Tama	616.65			616.65
79	Glenwood	46.80	6.09		52.89
80	Hawarden	28.80	550.00		578.80
81	Colfax				
82	Bettendorf		3,483.36		3,483.36
83	New Hampton			151.88	151.88
84	Anamosa	508.80		1,353.58	1,862.38
85	Bloomfield	140.30	184.13		324.43
86	Siouxbury		499.95		499.95
87	Humboldt	19.00			19.00
88	Monticello		1,169.09	6.44	1,175.53
89	Lake City	54.35			54.35
90	Rockwell City		839.75	330.50	1,170.25
91	Madrid	490.00	171.75	80.50	742.25
92	Audubon			646.57	646.57
93	Marengo		234.34	135.00	369.34
94	Tipton	1,331.54	1,294.00	100.15	2,725.69
95	Rock Rapids		64.74		64.74
96	Dyersville			438.55	438.55
97	Iola Grove	397.80			397.80
98	Villars				
99	Onawa	687.50	600.00	47.00	1,334.50
100	Bedford		190.00	75.72	265.72
101	Forest City	139.35	165.78	4.54	309.67
102	Eldon	297.70	2,181.00		2,478.70
103	De Witt	928.55	449.46	731.36	2,109.37
104	Leon		1,516.43		1,516.43
105	Lambert			174.00	174.00
106	Corning				
107	Seymour	127.45		19.45	146.90
108	Toledo				
109	Whit Cheer				
110	Stuart	317.15	52.08		369.23

OUTSTANDING APRIL 1, 1927—BALANCE MARCH 31, 1928—  
TOTAL

No. in order of population	Cities	Health Department						
		Refuse Disposal				Miscellaneous		
		Salaries and wages	Benefits or outlay	Miscellaneous	Total refuse disposal	Salaries and wages	Benefits or outlay	Miscellaneous
60	Hampton	33.00			33.00	185.71		
61	Vinton		75.00		75.00			
62	Jefferson	178.00	4.70		182.70			
63	Cresco							
64	Jella	186.00			186.00			
65	Winteret		77.70		77.70			6,819.35
66	Sheldon	969.00		3.00	972.00			
67	Orange	969.36	822.08	15.30	1,806.74			
68	Clear Lake							
69	Yidora			290.00	290.00			389.36
70	Myrtle							
71	Harlan							
72	Nevada							
73	Clarion			19.56	19.56			
74	Ossola							
75	Emmetsburg							
76	Sue City							
77	Waukon	600.00			600.00			210.36
78	Tama							
79	Glenwood							
80	Hawarden	17.00		6.05	23.05			
81	Colfax							
82	Bettendorf		821.97		821.97			47.34
83	New Hampton							97.34
84	Anamosa							
85	Bloomfield							
86	Siouxbury							
87	Humboldt	3.00			3.00			
88	Monticello	3.35			3.35			
89	Lake City	54.50			54.50			
90	Rockwell City							
91	Madrid							
92	Audubon							
93	Marengo							
94	Tipton	27.90			27.90			
95	Rock Rapids		45.75		45.75			
96	Dyersville							
97	Iola Grove							
98	Villars	47.00			47.00			
99	Onawa							
100	Bedford							
101	Forest City	21.00	288.58		309.58			
102	Eldon							
103	De Witt		58.01		58.01			
104	Leon							
105	Lambert							
106	Corning							
107	Seymour	61.60			61.60			
108	Toledo							
109	Whit Cheer							
110	Stuart							



TABLE NO. 2-I—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	Street Department				
		General Street Expense				Total general expense
		Salaries and wages	Betterment or outlay	Miscellaneous		
	Grand Total	\$ 511,565.17	\$ 115,704.69	\$ 136,909.12	\$ 763,988.98	
1	Des Moines	147,759.79	835.00	24,915.46	173,510.25	
2	Sioux City	25,645.51	909.00	21,927.75	48,482.26	
3	Davenport	16,780.00		2,710.27	19,490.27	
4	Cedar Rapids	5,020.71	22,621.01	2,455.75	30,097.47	
5	Dubuque	13,559.28		1,431.35	14,990.63	
6	Council Bluffs	2,175.00		707.84	2,882.84	
7	Waterloo	10,837.45	483.42	5,667.08	16,988.95	
8	Clinton					
9	Burlington	5,528.48	2,843.15	2,071.29	10,442.92	
10	Ottumwa	21,781.75	9,510.08	270.52	31,562.35	
11	Mason City	1,030.00	92.54	5,489.05	7,511.59	
12	Pt. Dodge	1,744.31	4,136.81	5,349.51	11,230.63	
13	Marshalltown	7,177.71	2,747.00	5,922.96	15,847.67	
14	Muscatine	4,791.25	1,613.58	2,058.96	8,463.79	
15	Iowa City	21,630.50	241.44	5,291.43	27,163.37	
16	Keokuk	15,360.92	1,404.00	483.00	17,247.92	
17	Boone	2,508.04	1,523.94		4,031.98	
18	Pt. Madison	1,444.00		1,093.45	2,537.45	
19	Oskaloosa	3,000.71	1,830.62	2,621.25	7,452.58	
20	Ames	11,526.21	3,171.07	2,560.05	17,257.33	
21	Centerville	5,483.15	3,021.50	608.59	9,113.24	
22	Creston	4,422.52		2,730.09	7,152.61	
23	Osceola	5,016.96	1,027.77	1,730.18	7,774.91	
24	Newton	2,107.86		2,107.86	4,215.72	
25	Cedar Falls	9,173.13		9,173.13	18,346.26	
26	Webster City	2,130.77		69.43	2,200.20	
27	Charles City	6,086.27	240.65	2,267.35	8,594.27	
28	Fairfield	6,861.29	2,821.36	9,682.65	19,365.30	
29	Perry	3,454.76	2,239.39	5,694.05	11,388.20	
30	Red Oak	1,556.32	550.12	10.78	2,117.22	
31	Atlantic	1,501.71	112.16	1,613.87	3,227.74	
32	Shenandoah	1,500.00	2,083.73	5,583.73	9,167.46	
33	Chariton	162.82		162.82	325.64	
34	Albia	215.79		1,587.71	1,803.50	
35	Estherville	2,267.37		5,377.70	7,645.07	
36	Cherokee	2,904.66	2,117.34	1,434.30	6,456.30	
37	Spencer			842.67	842.67	
38	Charlton			1,776.40	1,776.40	
39	Orinwell			1,431.58	1,431.58	
40	Le Mars	1,234.00	359.75		1,593.75	
41	Marion	4,278.05	1,008.08		5,286.13	
42	Carroll			2,434.24	2,434.24	
43	Mr. Pleasant	254.55		314.32	568.87	
44	Valley Junction	974.50	55.36	999.68	2,030.54	
45	Washington	4,408.14	1,055.03	5,044.57	10,507.74	
46	Missouri Valley			509.96	509.96	
47	Eagle Grove	1,323.60		1,323.60	2,647.20	
48	Decorah	3,452.77		3,452.77	6,905.54	
49	Iowa Falls	2,300.99	18.00	227.29	2,546.28	
50	Algona	7,371.25		2,200.29	9,571.54	
51	Storm Lake	4,586.32	71.32	31.11	4,688.75	
52	Knoxville	8,905.17			8,905.17	
53	Maquoketa	1,261.31	643.74		1,905.05	
54	Waverly	6,776.27	3,322.31		10,098.58	
55	Boile Plaine	1,260.40	627.76	775.67	2,663.83	
56	Indianola	2,918.74	566.39		3,485.13	
57	Manchester	422.00			422.00	
58	Denison					
59	Independence	6,700.45	2,908.65	189.01	9,798.11	

ING APRIL 1, 1927—BALANCE MARCH 31, 1928—GRAND TOTAL

No. in order of population	Cities	Street Department				
		General Street Expense				Total general expense
		Salaries and wages	Betterment or outlay	Miscellaneous		
	Grand Total	\$ 221,467.80	\$ 441,920.00	\$ 52,060.44	\$ 665,448.24	
1	Des Moines	72,183.89		5,543.57	77,727.46	
2	Sioux City	56,171.81		56,171.81	112,343.62	
3	Davenport	13,400.15	7,496.00	21,611.91	42,508.06	
4	Cedar Rapids	45,689.24	155.13	1,027.07	46,871.44	
5	Dubuque	16,711.49	7,071.25	7,058.44	30,841.18	
6	Council Bluffs	19,661.34	9,830.74	412.32	29,904.40	
7	Waterloo	4,363.90	1,533.23	889.12	6,786.25	
8	Clinton					
9	Burlington	9,708.31	442.35	7,090.30	17,240.96	
10	Ottumwa	2,980.39		5,586.29	8,566.68	
11	Mason City	6,144.15	7,055.79	64.82	13,264.76	
12	Pt. Dodge	7,378.37	194.52	1,347.67	9,720.56	
13	Marshalltown	5,473.95	1,582.72	625.41	7,682.08	
14	Muscatine	2,738.03	24.90	5,760.00	8,522.93	
15	Iowa City	1,064.81	677.60	1,743.50	3,486.91	
16	Keokuk	1,186.59	47.75	1,234.34	2,468.68	
17	Boone					
18	Pt. Madison					
19	Oskaloosa					
20	Ames					
21	Centerville					
22	Creston					
23	Osceola					
24	Newton					
25	Cedar Falls					
26	Webster City					
27	Charles City					
28	Fairfield					
29	Perry					
30	Red Oak					
31	Atlantic					
32	Shenandoah					
33	Chariton					
34	Albia					
35	Estherville					
36	Cherokee					
37	Spencer					
38	Charlton					
39	Orinwell					
40	Le Mars					
41	Marion					
42	Carroll					
43	Mr. Pleasant					
44	Valley Junction					
45	Washington					
46	Missouri Valley					
47	Eagle Grove					
48	Decorah					
49	Iowa Falls					
50	Algona					
51	Storm Lake					
52	Knoxville					
53	Maquoketa					
54	Waverly					
55	Boile Plaine					
56	Indianola					
57	Manchester					
58	Denison					
59	Independence					

TABLE NO. 2-I—CONTINUED—CITIES—EXPENDITURES—WARRANTS  
GRAND

No. in order of population	Cities	Street Department			
		General Street Expense			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total general expenses
60	Hampton	1,180.27			1,180.27
61	Vinton	1,039.23	2,790.10	189.92	4,019.25
62	Jefferson	1,333.76	28.82		1,362.58
63	Cresco	10,763.77			10,763.77
64	Pella	1,666.63	1,088.54		2,755.17
65	Winterset	4,322.50	2,682.48	7,004.78	14,009.76
66	Sheldon	3,307.15	921.84	1,273.44	5,502.43
67	Orange	1,859.00	404.69		2,263.69
68	Clear Lake	2,195.15		1,772.79	3,967.94
69	Elkora				
70	Mystic	550.78	500.00	108.92	1,159.70
71	Harlan	987.25		101.04	1,088.29
72	Nevada	4,020.82		3,008.34	7,029.16
73	Clarion	2,587.32			2,587.32
74	Orceola		927.51		927.51
75	Emmetsburg	2,325.50	705.56	960.38	4,082.13
76	Sac City			805.38	805.38
77	Waukon				
78	Tama	2,274.91	388.51		2,663.42
79	Glenwood	1,283.25	1,317.06		2,600.31
80	Hawarden	910.45		50.59	961.04
81	Colfax	1,121.00			1,121.00
82	Bettendorf	4,726.58	9,188.16	12,924.74	25,839.48
83	New Hampton	1,582.95	455.02	323.73	2,361.70
84	Anamosa				
85	Bloomfield	1,761.89			1,761.89
86	Rigourney	2,069.65	966.97		3,036.62
87	Humboldt		75.68		75.68
88	Monticello				
89	Lake City	1,664.75	24.97	13.49	1,693.21
90	Rockwell City	3,964.83	363.63	350.51	4,678.97
91	Madrid	490.00			490.00
92	Adubco			2,400.53	2,400.53
93	Marengo				
94	Tipton	2,689.85	475.95	27.00	3,192.78
95	Rock Rapids	2,290.25		391.83	2,682.08
96	Dyersville	1,833.35		468.22	2,301.57
97	Ida Grove				
98	Villisca	908.76	213.85		1,122.61
99	Onawa				
100	Bedford	520.68			520.68
101	Forest City	3,915.72	1,026.94	117.07	5,059.73
102	Eldon	812.92	140.25	32.80	985.97
103	De Witt	1,326.00	1,144.14	2,065.77	4,535.91
104	Leon				
105	Hamberg	1,985.10	969.81	8.15	2,963.06
106	Cornburg				
107	Seymour	830.30	498.07	33.06	1,361.43
108	Toledo	1,512.85	1,280.43		2,793.28
109	What Cheer	1,168.91			1,168.91
110	Stuart				

OUTSTANDING APRIL 1, 1927—BALANCE MARCH 31, 1928—  
TOTAL

No. in order of population	Cities	Street Department			
		General Street Expense			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total general expenses
60	Hampton	327.25			327.25
61	Vinton	1,080.00			1,080.00
62	Jefferson	1,579.65	29.83		1,609.48
63	Cresco	3,307.69			3,307.69
64	Pella	1,378.56			1,378.56
65	Winterset	438.82			438.82
66	Sheldon	840.00			840.00
67	Orange	632.03	20.93		652.96
68	Clear Lake	13.84			13.84
69	Elkora	699.50			699.50
70	Mystic	65.67			65.67
71	Harlan	375.00	229.29		604.29
72	Nevada	447.70	36.80		484.50
73	Clarion				
74	Orceola				
75	Emmetsburg	369.38			369.38
76	Sac City	1,004.60			1,004.60
77	Waukon	794.89			794.89
78	Tama	184.70			184.70
79	Glenwood	291.46	16.70		308.16
80	Hawarden	292.90	7.23		300.13
81	Colfax	147.44			147.44
82	Bettendorf				
83	New Hampton				
84	Anamosa	872.12			872.12
85	Bloomfield	210.00			210.00
86	Rigourney	500.75			500.75
87	Humboldt	256.95	115.74	4.43	377.12
88	Monticello	485.15	331.63		816.78
89	Lake City	411.06			411.06
90	Rockwell City				
91	Madrid	71.13			71.13
92	Adubco	1,940.04			1,940.04
93	Marengo	1,480.57	975.88		2,456.45
94	Tipton	524.25	92.50		616.75
95	Rock Rapids	967.62			967.62
96	Dyersville				
97	Ida Grove				
98	Villisca				
99	Onawa	1,353.15			1,353.15
100	Bedford	672.00			672.00
101	Forest City	558.29	10.00		568.29
102	Eldon	140.30			140.30
103	De Witt			110.30	110.30
104	Leon				
105	Hamberg	494.00	301.40		795.40
106	Cornburg	1,611.15	1,366.64		2,977.79
107	Seymour	1.20			1.20
108	Toledo	1,072.90			1,072.90
109	What Cheer				
110	Stuart	46.12	117.45		163.57



TABLE NO. 2-K—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	Street Department					
		Sidewalks and Crossings				Total snow removal	Total street lighting
		Salaries and wages	Bottoms or outfit	Miscellaneous	Total sidewalks and crossings		
	Grand Total	\$30,080.10	\$34,781.48	\$11,125.84	\$75,987.42	\$15,040.82	\$ 969,647.12
1	Des Moines	13,747.23		5,478.08	19,225.31	4,836.93	234,083.81
2	Sioux City	90.50	146.35		236.85	1,031.80	61,747.70
3	Davenport	2,029.90		1,087.94	3,117.84	714.94	82,719.44
4	Cedar Rapids	4,162.00	1,713.20	407.83	6,283.03		38,798.47
5	Dubuque						56,546.11
6	Council Bluffs	886.25	219.44		1,095.69	381.18	30,171.12
7	Waterloo	36.30	101.94	3.00	141.24	994.57	46,830.72
8	Clinton						34,983.67
9	Burlington	333.23	1,769.55		2,092.78		30,331.64
10	Ottumwa	881.00	4,515.90	89.42	5,486.22		35,381.67
11	Mason City		3,606.65		3,606.65	1,675.19	21,466.55
12	Pt. Dodge	1,249.28	1,056.28	127.27	2,432.83	1,957.84	22,221.02
13	Marshalltown						22,221.02
14	Muscatine						15,737.44
15	Iowa City			840.00	840.00		15,737.44
16	Keokuk	2,804.27	274.34		3,078.61	1.50	14,767.13
17	Boone	343.30	181.00		524.30	379.20	8,882.30
18	Ft. Madison			886.21	886.21		9,864.25
19	Oskaloosa	406.19		84.36	490.55		9,586.08
20	Ames	18.00	2,298.25	384.22	2,700.47		5,344.24
21	Centerville		19.20		19.20		6,723.12
22	Creston		15.70	5.00	20.70		6,063.52
23	Oelwein						7,355.61
24	Newton		1,790.50		1,790.50		371.70
25	Cedar Falls		219.05		219.05		809.72
26	Webster City	511.05		358.67	869.72		48.22
27	Charles City			48.22	48.22	511.25	7,028.54
28	Fairfield			182.72	182.72		3,742.81
29	Perry						8,088.29
30	Red Oak	98.35	681.25		779.60	73.10	4,675.41
31	Atlantic		118.25		118.25		3,062.00
32	Shenandoah	127.20	19.80		147.00		3,060.60
33	Chariton		483.36		483.36		3,060.60
34	Albia	187.40	76.24		263.64		3,060.60
35	Estherville					350.80	154.32
36	Cherokee	60.25	93.10	30.90	184.25	165.82	6,129.36
37	Spencer						4,705.95
38	Clarinda	22.56			22.56		5,309.11
39	Grinnell		85.28		85.28		5,069.08
40	Le Mars	60.00	134.96		194.96		5,069.08
41	Marion						5,069.08
42	Carroll						4,929.30
43	Mt. Pleasant					71.00	43.62
44	Valley Junction			23.64	23.64	40.05	2,473.19
45	Washington		143.82		143.82		5,185.15
46	Missouri Valley			74.89	74.89		1,091.00
47	Eagle Grove		11.05		11.05	94.05	6,069.16
48	Decorah		429.92		429.92		718.70
49	Iowa Falls	28.88			28.88	439.96	1,657.25
50	Alona	162.64			162.64		1,657.25
51	Storm Lake		422.38		422.38		1,657.25
52	Knoxville			5.50	5.50		1,657.25
53	Maquoketa	167.73			167.73		1,657.25
54	Waverly		329.01		329.01		1,657.25
55	Belle Plaine	127.70	209.84	242.29	579.83		1,657.25
56	Indianola	52.15			52.15		1,657.25
57	Manchester		736.83		736.83		1,657.25
58	Denison			27.50	27.50		1,657.25
59	Independence	30.25	2,856.29		2,886.54	179.85	1,657.25

ING APRIL 1, 1927—BALANCE MARCH 31, 1928—GRAND TOTAL

Street Department											No. in order of population
Grading				Miscellaneous				Total street department			
Salaries and wages	Miscellaneous	Total grading	Total weed cutting	Salaries and wages	Bottoms or outfit	Miscellaneous	Total miscellaneous				
\$285,042.90	\$160,379.00	\$446,321.90	\$21,078.40	\$65,782.18	\$67,409.68	\$70,010.43	\$204,102.29	\$ 3,866,283.33			
73,298.48	23,218.58	96,517.06	4,037.84						718,919.71	1	
26,978.64	2,213.68	53,191.32	6,232.97	3,161.66		981.82	6,143.48		347,713.23	2	
4,571.67	10,291.16	14,862.83	2,880.73						252,690.02	3	
	9,852.40	16,354.96	1,771.67	4,062.33	226.78	1,717.64	6,006.75		145,882.54	4	
11,817.26	329.36	3,476.91	612.37	2,006.50	1,357.35	492.50	3,856.55		219,533.95	5	
49,631.57	16,178.07	56,809.64				2,858.08	2,858.08		105,027.61	6	
12,918.00	7,501.78	18,419.78	773.75	7,670.31	1,222.55	3,551.13	12,443.99		82,348.07	7	
66.00	14,537.31	14,633.31			2,801.31		2,801.61		94,912.73	8	
6,589.25	6,831.12	13,422.37	601.10	8,392.60	101.65				270,093.49	9	
9,588.74	1,991.49	8,580.23	1,180.42						129,254.73	10	
1,049.40	1,418.64	2,468.04							70,105.07	11	
4,625.00	5,715.90	10,340.90							67,425.45	12	
1,460.00		1,460.00		541.70		205.30	750.00		22,250.41	13	
1,079.99	3,058.35	5,038.34	455.84	3,002.27			3,062.27		31,937.70	14	
7,781.97	2,394.49	6,776.46	273.15	86.00	8,975.92	11.50	9,073.42		65,146.54	15	
2,329.45	3,025.66	5,565.11		997.07	445.25		1,442.32		66,706.28	16	
4,084.69	4,684.30	8,769.08		1,394.24		2,831.39	4,225.63		29,474.48	17	
									25,697.52	18	
				6.90					31,330.27	19	
1,669.12		1,669.12							28,230.23	20	
			79.22						17,430.23	21	
2,394.50	3,360.56	5,755.08		5,978.61	5,006.51				49,394.44	22	
248.86		248.86		3,041.91	1,642.91	3,501.10			24,517.47	23	
									22,355.18	24	
									12,455.48	25	
									18,292.07	26	
799.12		799.12		1,851.61	10,089.73		11,941.34		27,206.34	27	
3,010.94		3,010.94	4.80	381.36	21.00		402.36		14,306.68	28	
2,848.53		2,848.53	96.56	210.72	551.15		761.87		19,872.14	29	
	2,238.71	110.83				489.33	489.33		9,001.66	30	
1,047.87	325.43	1,373.30	163.44	317.74	180.26	7.40	505.40		14,246.67	31	
	1,577.02	1,577.02			60.00	714.65	764.65		7,429.46	32	
									14,667.78	33	
									7,174.54	34	
									2,025.96	35	
									15,835.91	36	
									9,324.34	37	
									11,245.91	38	
									15,674.93	39	
									17,393.63	40	
									14,386.38	41	
									8,187.62	42	
									4,329.25	43	
									8,416.08	44	
									13,599.72	45	
									7,715.45	46	
									15,526.08	47	
									17,448.39	48	
									10,182.16	49	
									14,908.43	50	
									18,655.33	51	
									11,116.67	52	
									8,794.30	53	
									15,012.43	54	
									9,017.18	55	
									5,657.25	56	
									16,128.72	57	
									13,686.11	58	
									13,686.11	59	



TABLE NO. 2-K—CONTINUED—CITIES—EXPENDITURES—WARRANTS  
GRAND

No. in order of population	Cities	Street Department					
		Sidewalks and Crossings				Total snow removal	Total street lighting
		Salaries and wages	Betterments or outlay	Miscellaneous	Total sidewalks and crossings		
60	Hampton	171.22			171.22		4,946.06
61	Vinton		486.60		486.60	55.30	
62	Jefferson		25.76		25.76	215.80	3,515.40
63	Cresco	547.07		111.25	658.32		4,607.03
64	Pella		635.05		635.05		1,172.80
65	Winterset			4.10	4.10		
66	Sheldon	150.50		64.95	215.45		4,718.38
67	Osage	54.01	133.34		167.35	58.20	4,063.60
68	Clear Lake	6.65	1,017.00		1,023.65	183.46	4,609.01
69	Eldora			311.31	311.31		3,161.97
70	Mystic						900.00
71	Harlan						
72	Nevada						2,971.15
73	Clarion		154.95	100.00	254.95		2,820.43
74	Oseola		600.03		600.03		2,581.74
75	Emmetsburg						3,365.50
76	Sac City	25.30			25.30		5,785.43
77	Waukon	49.86	488.07	4.59	542.43	343.86	2,500.06
78	Tama		514.88		514.88		3,002.61
79	Glenwood						1,200.00
80	Hawarden		85.84		85.84		
81	Colfax	20.00	22.36		42.36	16.00	2,520.28
82	Bettendorf		1,253.30		1,253.30		4,481.50
83	New Hampton		7.86		7.86	65.00	
84	Anamosa						3,068.10
85	Bloomfield	108.71	432.32		541.03		414.25
86	Sigourney		717.91		717.91		2,594.56
87	Humboldt	72.10	348.05	6.80	426.95	102.10	2,599.94
88	Monticello		78.95		78.95		3,572.26
89	Lake City		8.40		8.40	3.25	2,927.25
90	Rockwell City	54.10			54.10		2,799.05
91	Madrid		328.80		328.80		1,736.05
92	Audubon						2,789.30
93	Marengo						2,534.66
94	Tipton	189.30	367.90		557.20	9.00	
95	Rock Rapids		46.74		46.74		500.00
96	Dyersville		292.65	19.30	311.95		2,648.00
97	Ida Grove						3,347.00
98	Villena						2,828.40
99	Onawa		928.90		928.90		1,766.10
100	Bedford		50.69		50.69		2,849.88
101	Forest City		160.57		160.57		1,756.78
102	Eldon	20.00			20.00		322.25
103	De Witt		39.74	120.92	160.66		3,773.37
104	Leon						
105	Hamburg						2,188.00
106	Corning						2,514.11
107	Seymour						
108	Toledo		180.70		180.70		2,572.55
109	What Cheer						1,942.90
110	Stuart						

OUTSTANDING APRIL 1, 1927—BALANCE MARCH 31, 1928—  
TOTAL

No. in order of population	Cities	Street Department					
		Grading				Total weed cutting	Miscellaneous
		Salaries and wages	Miscellaneous	Total grading	Total weed cutting		
60	Hampton	5,979.46		5,979.46			2,409.79
61	Vinton	1,723.10	516.14	2,239.24	120.60		73.50
62	Jefferson	360.10	158.37	518.47			1,089.91
63	Cresco		1,236.28	1,236.28			165.15
64	Pella	1,002.29		1,002.29			73.00
65	Winterset	648.00	388.57	1,036.57			925.50
66	Sheldon						919.19
67	Osage	684.15	866.52	1,550.67			39.45
68	Clear Lake	5,141.95	2,483.95	7,625.90	126.83		1,020.25
69	Eldora		1,081.13	1,081.13			27.90
70	Mystic	325.50	350.00	675.50			3,425.20
71	Harlan	370.00	359.49	729.49			799.49
72	Nevada						3,635.17
73	Clarion		616.91	616.91			3,635.17
74	Oseola		1,063.82	1,063.82			5,078.21
75	Emmetsburg						651.16
76	Sac City	1,217.75		1,217.75			651.16
77	Waukon	864.03	16.80	881.33			8.03
78	Tama	340.51	11.15	351.66			8.03
79	Glenwood						4,421.70
80	Hawarden	206.25	142.14	348.39			2,118.08
81	Colfax	410.90	100.50	510.50			294.44
82	Bettendorf		1,767.36	1,767.36			281.84
83	New Hampton		624.05	624.05			52.00
84	Anamosa	647.73	122.30	770.03			1,060.71
85	Bloomfield	750.00	150.00	900.00			1,102.71
86	Sigourney	928.00	100.35	1,028.35			23.60
87	Humboldt	810.49	246.31	1,056.80			322.22
88	Monticello	117.45		117.45			1,422.60
89	Lake City	108.00		108.00			23.60
90	Rockwell City	307.15		307.15			322.32
91	Madrid		838.70	838.70			1,422.60
92	Audubon		739.09	739.09			23.60
93	Marengo						52.00
94	Tipton	587.70	100.00	687.70			1,060.71
95	Rock Rapids		2,305.85	2,305.85			1,102.71
96	Dyersville						23.60
97	Ida Grove						322.32
98	Villena	1,075.20		1,075.20			1,422.60
99	Onawa	642.30	53.86	696.16			23.60
100	Bedford	800.00	260.00	1,060.00	12.00		33.00
101	Forest City		214.87	214.87			724.67
102	Eldon						33.00
103	De Witt						243.00
104	Leon						5,078.21
105	Hamburg						243.00
106	Corning						5,078.21
107	Seymour						7,183.25
108	Toledo	342.55	331.78	674.33			4,921.31
109	What Cheer	815.39	309.40	1,124.79			5,078.21
110	Stuart	867.69	251.18	1,118.87			5,078.21



TABLE NO. 2-L—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	Bond Payments			
		General City Bonds			
		Bonds paid	Interest paid	Miscellaneous	Total general bonds
	Grand Total.....	\$ 1,454,628.80	\$ 1,054,734.45	\$ 6,222.53	\$ 2,515,585.78
1	Des Moines.....	324,000.00	282,753.67		606,753.67
2	Sioux City.....	100,000.00	103,255.66	13.28	203,268.94
3	Davenport.....	48,500.00	54,757.50		103,257.50
4	Cedar Rapids.....	60,800.00	40,759.61		101,559.61
5	Dubuque.....	52,000.00	64,549.10	61.57	116,610.67
6	Council Bluffs.....	74,000.00	38,223.75		112,223.75
7	Waterloo.....	103,600.00	33,283.52		136,883.52
8	Clinton.....	46,500.00	12,894.25		59,394.25
9	Burlington.....	70,500.00	28,337.25		98,837.25
10	Ottumwa.....	5,500.00	17,068.07	260.00	22,728.07
11	Mason City.....	74,375.35	83,085.16	1,469.71	158,770.22
12	Ft. Dodge.....	25,500.00	45,500.50	2.00	71,002.50
13	Marshalltown.....	5,000.00	4,367.50		9,367.50
14	Muscatine.....	6,000.00	2,375.00		8,375.00
15	Iowa City.....	22,000.00	19,110.80		41,110.80
16	Keeok.....	11,000.00	7,190.00	18	18,198.18
17	Boone.....	12,000.00	9,002.50		21,002.50
18	Pt. Madison.....	21,000.00	15,119.59	9.34	36,128.93
19	Oskaloosa.....	30,700.00	14,306.32		45,006.32
20	Ames.....	4,000.00	5,455.49		9,455.49
21	Centerville.....				
22	Creston.....	17,250.00	4,021.87	2,086.75	23,358.62
23	Elwell.....	5,800.00	5,084.01		10,884.01
24	Newton.....	1,000.00	3,055.00		4,055.00
25	Cedar Falls.....	3,700.00	1,260.75		4,960.75
26	Webster City.....	1,500.00	354.50		1,854.50
27	Charles City.....	11,500.00	15,389.54		26,889.54
28	Fairfield.....	3,000.00	607.50	3.00	3,610.50
29	Perry.....	5,234.00	6,638.75		11,872.75
30	Red Oak.....	3,900.00	1,800.32		5,700.32
31	Atlantic.....	4,000.00	1,642.14		5,642.14
32	Shenandoah.....	9,000.00	8,436.50		17,436.50
33	Chariton.....	2,435.01	655.00		3,090.01
34	Albia.....	3,000.00	1,617.50		4,617.50
35	Estherville.....	7,000.00	948.48		7,948.48
36	Cherokee.....	10,050.00	4,380.24		14,430.24
37	Spencer.....	7,000.00	4,208.48		11,208.48
38	Clarinda.....	5,388.71	2,135.44		7,524.15
39	Grinnell.....	11,500.00	3,393.75		14,893.75
40	La Mars.....	6,274.26	1,960.21		8,234.47
41	Marion.....	2,500.00	3,807.51		6,307.51
42	Carroll.....	6,000.00	1,002.66		7,002.66
43	Mt. Pleasant.....				
44	Valley Junction.....	5,100.00	2,100.00		7,200.00
45	Washington.....	4,000.00	4,275.00	3.47	8,278.47
46	Missouri Valley.....	3,513.54	1,766.50		5,280.04
47	Eagle Grove.....	500.00	574.50		1,074.50
48	Decorah.....	10,000.00	3,817.70		13,817.70
49	Iowa Falls.....	13,500.00	2,392.75		15,892.75
50	Algona.....	1,000.00	367.50	2,222.60	3,589.10
51	Storm Lake.....	2,000.00	3,900.00		5,900.00
52	Knockville.....	5,000.00	4,453.56		9,453.56
53	Maquoketa.....	2,000.00	1,045.04		3,045.04
54	Waverly.....		788.90		788.90
55	Belle Plaine.....	3,500.00	2,060.00		5,560.00
56	Indianola.....	800.00	412.50	2.50	1,215.00
57	Manchester.....	5,417.65	1,301.90		6,719.55
58	Denison.....	4,800.00	6,969.84		11,769.84
59	Independence.....				

ING APRIL 1, 1927—BALANCE MARCH 31, 1928—GRAND TOTAL

No. in order of population	Cities	Bond Payments			
		Municipal Industry Bonds			
		Bonds paid	Interest paid	Miscellaneous	Total municipal industry bonds
	Grand Total.....	\$ 430,579.31	\$ 265,925.06	\$ 3,066.39	\$ 700,471.65
1	Des Moines.....	45,925.06	4,991.12		50,916.18
2	Sioux City.....	22,500.00	22,286.84		44,786.84
3	Davenport.....	30,900.00	7,600.00		38,500.00
4	Cedar Rapids.....	10,500.00	16,375.00		26,875.00
5	Dubuque.....	24,000.00	21,650.00		45,650.00
6	Council Bluffs.....	30,000.00	15,763.70	112.50	45,876.20
7	Waterloo.....				
8	Clinton.....	4,000.00	24,610.00		28,610.00
9	Burlington.....	7,000.00	4,700.00		11,700.00
10	Ottumwa.....				
11	Mason City.....	4,000.00	869.46		4,869.46
12	Ft. Dodge.....				
13	Marshalltown.....				
14	Muscatine.....				
15	Iowa City.....				
16	Keeok.....				
17	Boone.....				
18	Pt. Madison.....				
19	Oskaloosa.....				
20	Ames.....				
21	Centerville.....				
22	Creston.....				
23	Elwell.....				
24	Newton.....				
25	Cedar Falls.....				
26	Webster City.....				
27	Charles City.....				
28	Fairfield.....				
29	Perry.....				
30	Red Oak.....				
31	Atlantic.....				
32	Shenandoah.....				
33	Chariton.....				
34	Albia.....				
35	Estherville.....				
36	Cherokee.....				
37	Spencer.....				
38	Clarinda.....				
39	Grinnell.....				
40	La Mars.....				
41	Marion.....				
42	Carroll.....				
43	Mt. Pleasant.....				
44	Valley Junction.....				
45	Washington.....				
46	Missouri Valley.....				
47	Eagle Grove.....				
48	Decorah.....				
49	Iowa Falls.....				
50	Algona.....				
51	Storm Lake.....				
52	Knockville.....				
53	Maquoketa.....				
54	Waverly.....				
55	Belle Plaine.....				
56	Indianola.....				
57	Manchester.....				
58	Denison.....				
59	Independence.....				



TABLE NO. 2-L—CONTINUED—CITIES—EXPENDITURES—WARRANTS  
GRAND

No. in order of population	Cities	Bond Payments			
		General City Bonds			
		Bonds paid	Interest paid	Miscellaneous	Total general bonds
60	Hampton	2,000.00	3,690.00		5,690.00
61	Vinton	2,000.00	335.00		2,335.00
62	Jefferson	3,000.00	4,590.00		7,590.00
63	Cresco	4,000.00	2,119.61		6,119.61
64	Pella	9,500.00	3,875.83		13,375.83
65	Winterset		153.68		153.68
66	Sheldon	4,753.38	2,721.57		7,474.95
67	Osage	5,500.00	925.33		6,425.33
68	Clear Lake	7,500.00	8,956.32		16,456.32
69	Eldora	9,000.00	3,478.72		12,478.72
70	Mystic	500.00	390.00		890.00
71	Harlan	3,500.00	3,065.00		6,565.00
72	Nevada	2,000.00	4,126.36		6,126.36
73	Clarion	1,500.00	309.81		1,809.81
74	Ossola		1,300.00	4.00	1,304.00
75	Emmetsburg	6,000.00	3,092.86		9,092.86
76	Sac City	5,000.00	4,508.13		9,508.13
77	Waukon	8,900.00	5,444.56	66.61	14,411.17
78	Tama	3,600.00	3,273.71		6,873.71
79	Glenwood	7,000.00	2,230.47		9,230.47
80	Hawarden	2,000.00	750.00		2,750.00
81	Colfax	2,000.00	3,771.01		5,771.01
82	Bettendorf	3,000.00	2,269.00		5,269.00
83	New Hampton	1,500.00	753.76		2,253.76
84	Anamosa	10,939.80	2,859.45		13,799.25
85	Bloomfield	2,000.00	1,136.50		3,136.50
86	Sigourney	4,000.00	4,491.54		8,491.54
87	Humboldt	500.00	315.00		815.00
88	Monticello	2,000.00	135.00		2,135.00
89	Lake City	4,000.00	6,310.00		10,310.00
90	Rockwell City	500.00	1,580.00		2,080.00
91	Madrid	2,000.00	2,180.00		4,180.00
92	Audubon	4,000.00	4,000.00		8,000.00
93	Marengo	4,000.00	6,310.30		10,310.30
94	Tipton				
95	Rock Rapids	4,125.00	4,391.12	14.48	8,530.60
96	Dyersville	1,000.00	625.00		1,625.00
97	Ida Grove	2,000.00	3,479.84		5,479.84
98	Villisca	15,000.00	1,083.82		16,083.82
99	Onawa	1,500.00	2,654.38		4,154.38
100	Bedford	4,000.00	1,500.00		5,500.00
101	Forest City	1,000.00	2,003.87		3,003.87
102	Eldon	500.00	52.54		552.54
103	De Witt				
104	Leon				
105	Hamburg	11,500.00	1,620.12		13,120.12
106	Cornell	500.00	476.47		976.47
107	Seymour	2,000.00	2,232.50	1.98	4,234.48
108	Toledo	2,500.00	463.66		2,963.66
109	What Cheer	2,000.00	1,770.00		3,770.00
110	Stuart	1,500.00	2,294.50		3,794.50

OUTSTANDING APRIL 1, 1927—BALANCE MARCH 31, 1928—  
TOTAL

No. in order of population	Cities	Bond Payments			
		Municipal Industry Bonds			
		Bonds paid	Interest paid	Miscellaneous	Total municipal industry bonds
60	Hampton	2,000.00	2,510.75		4,510.75
61	Vinton	2,000.00	2,045.00		4,045.00
62	Jefferson	3,000.00	714.03	300.00	3,714.03
63	Cresco	4,000.00	1,880.00		5,880.00
64	Pella	9,000.00	1,902.50		10,902.50
65	Winterset	4,000.00	10,298.16		14,298.16
66	Sheldon		4,701.45		4,701.45
67	Osage		360.00		360.00
68	Clear Lake				
69	Eldora				
70	Mystic				
71	Harlan	3,000.00	1,495.00		4,495.00
72	Nevada		2,018.79		2,018.79
73	Clarion	2,000.00	472.50		2,472.50
74	Ossola		1,125.00	2.83	1,127.83
75	Emmetsburg		1,720.63		1,720.63
76	Sac City				
77	Waukon	2,000.00	1,747.50		3,747.50
78	Tama				
79	Glenwood	1,000.00	675.00		1,675.00
80	Hawarden	6,000.00	1,697.80	120.00	7,817.80
81	Colfax				
82	Bettendorf	2,000.00	187.84		2,187.84
83	New Hampton	4,000.00	2,270.35		6,270.35
84	Anamosa				
85	Bloomfield				
86	Sigourney				
87	Humboldt				
88	Monticello				
89	Lake City				
90	Rockwell City				
91	Madrid	3,300.00	1,370.98		4,670.98
92	Audubon	1,050.00	1,050.00		2,100.00
93	Marengo	2,000.00			2,000.00
94	Tipton				
95	Rock Rapids	2,000.00	300.00		2,300.00
96	Dyersville	6,375.00	530.25	237.50	7,142.75
97	Ida Grove				
98	Villisca	4,000.00	500.00		4,500.00
99	Onawa		1,726.83		1,726.83
100	Bedford	2,000.00	2,814.46		4,814.46
101	Forest City				
102	Eldon	500.00	585.00		1,085.00
103	De Witt	1,000.00	1,368.29		2,368.29
104	Leon				
105	Hamburg	1,000.00	577.19		1,577.19
106	Cornell		1,025.00		1,025.00
107	Seymour		1,100.00		1,100.00
108	Toledo	2,000.00	3,085.00	6.10	5,091.10
109	What Cheer	3,000.00	2,288.40		5,288.40
110	Stuart				

No. in order of population

60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110



TABLE NO. 2-M—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	Bond Payments, Etc.				Miscellaneous	
		Loans	Account Trust	Misc.	Total	Transfers	Refunds
		Temporary loans	Private trust accounts	Total miscellaneous bond	Total bond payments	Total transfers	Total refunds
	Grand Total	\$197,959.42	\$295,566.58	\$432,175.00	\$6,581,846.82	\$733,111.90	\$33,234.43
1	Des Moines				606,733.67	55,994.07	
2	Sioux City			30,387.00	373,673.16		
3	Davenport	121,089.19	5,515.00		740,950.11	58,677.03	106.54
4	Cedar Rapids	10,616.17	7,455.00		150,347.47	108,775.09	138.36
5	Dubuque	23,638.30	10,353.75		312,398.00	22,884.31	1,618.09
6	Council Bluffs	95,000.00	26,107.34		329,406.00		79.43
7	Waterloo		9,600.89	9,600.34	260,614.76	88,200.77	206.54
8	Clinton	40,302.66	256,232.42		495,478.29		215.36
9	Burlington		9,400.00		110,273.25	93,432.97	198.50
10	Ottumwa		36,036.39		73,426.41	12,792.33	132.41
11	Mason City	75,400.00			224,065.41	5,874.51	330.84
12	Pt. Dodge		1,780.00		127,636.23	11,649.61	339.40
13	Marshalltown		3,450.00		105,792.63	8,671.10	2.27
14	Muscatine			20,781.69	14,401.16	24,003.10	
15	Iowa City			20,788.77	205,706.73		27.00
16	Keokuk	3,000.00		3,815.67	25,005.83	15,000.00	
17	Boone		10,303.51		151,919.57		
18	Pt. Madison				36,128.00		96.73
19	Oskaloosa			857.23	69,385.06	18,922.08	
20	Ames	1,000.00		2,063.19	33,062.62	14,115.25	153.33
21	Centerville	2,231.24			13,144.61		2.50
22	Creston			37,435.44	36,000.00		15.30
23	Osella				18,875.58		
24	Newton			2,800.00	69,635.35		
25	Cedar Falls			550.00	5,510.75	11.37	
26	Webster City				7,064.50		
27	Charles City				40,000.07		150.00
28	Fairfield				14,023.02	1,056.09	2.60
29	Perry				34,526.66		24.00
30	Red Oak				82,659.81	801.00	692.11
31	Atlantic				19,558.04	4,869.50	
32	Shenandoah			32.71	18,709.21		35.44
33	Chariton				33,062.52		
34	Albia				22,708.87	6,742.72	
35	Estherville				135,032.98	42,688.23	4,062.25
36	Cherokee				88,892.31	5,421.10	
37	Spencer				32,556.50	2,825.27	
38	Clarinda				14,652.90	1,255.90	229.51
39	Grinnell				20,313.75		
40	Le Mars				27,146.47		
41	Marion				13,033.54		42.00
42	Carroll				45,350.78	640.11	
43	Mt. Pleasant		270.00		24,386.77	11,000.00	14,000.00
44	Valley Junction			9,633.65	36,835.76	355.32	
45	Washington				29,596.84		
46	Missouri Valley				22,837.79		
47	Eagle Grove				3,129.12	3,396.03	1,376.49
48	Decorah				33,066.46	869.00	196.90
49	Iowa Falls			1,439.38	30,574.39		
50	Algona				20,088.76	9,630.56	
51	Storm Lake				10,376.62	2,287.55	
52	Knoxville				9,528.58		
53	Maquoketa				14,770.04		59.11
54	Waverly				12,741.40		
55	Belle Plaine				13,800.00		
56	Indianola				24,841.01	2,000.00	8.00
57	Manchester				23,306.50		
58	Dunklin				49,484.83		
59	Independence					3,033.06	6.50

ING APRIL 1, 1927—BALANCE MARCH 31, 1928—GRAND TOTAL

Payments		Total interest on warrants	Total damage claims	Total miscellaneous	Total all bonds and miscellaneous	Total all expenditures	Warrants outstanding April 1, 1927	Balance on hand March 31, 1928	Grand total for year	No. in order of population
Interest	Damage Claims									
\$20,186.00	\$121,122.17	\$824,031.81	\$5,313,634.00	\$36,308,060.34	\$733,171.67	\$7,181,903.71	\$34,225,225.72			
		348,739.13	1,011,486.87	3,609,822.84	80,630.84	598,302.35	4,288,847.96			1
		3,158.10	4,345.66	381,076.92	2,007,979.29	391,381.88	2,399,361.17			2
		4,914.75		804,738.45	1,750,196.49	700,462.98	2,540,808.23			3
		1,591.31	23,580.00	344,432.73	1,602,775.03	497,900.06	2,104,500.41			4
		3,251.13	1,648.25	341,190.78	1,438,088.84	27,682.97	1,623,239.61			5
2,892.62	76,035.46	318,492.87	697,466.49	1,445,641.15	51,077.53	226,138.25	1,783,856.92			6
536.05	971.80	230.90	330,761.52	915,472.02	73,843.62	219,838.48	1,200,174.12			7
2,074.98	240.79	5,793.94	504,803.29	792,403.09	10,729.35	152,397.66	950,070.10			8
	200.00		204,104.81	786,161.75		205,240.33	991,402.08			9
	675.65		87,036.80	510,982.06	2,057.64	62,680.11	575,619.81			10
1,478.15	370.55		242,869.46	589,910.07	55,425.90	146,807.89	792,143.80			11
241.74	1,673.23		148,023.16	464,574.47	22,515.76	122,354.74	609,444.97			12
			117,511.04	229,551.67	101.04	307,242.18				13
			166,494.29	587,672.46		144,904.80	733,067.90			14
	219.18		205,952.91	381,775.63	35,004.76	77,801.66	664,672.05			15
		15,045.04	55,650.89	241,935.85		44,863.02	286,798.87			16
391.05		245.30	162,555.92	316,943.76	2,611.98	53,411.63	372,937.37			17
	408.00	53.88	36,687.56	140,954.19	126.92	54,578.51	196,639.62			18
20.80	500.00		88,828.90	230,494.87	9,679.80	123,107.00	383,281.50			19
	113.07		47,434.79	400,306.84	8.85	93,973.37	494,289.06			20
		126.68	224.24	35,144.61	619.80	36,781.55	113,563.97			21
3,975.60	349.12		22,215.70	139,312.44	19,332.79	239,378.68	168,651.44			22
319.18		2,462.50	23,215.70	70,991.53	55,083.62	74,404.91	300,480.00			23
	15.00		72,417.03	460,906.70	23,759.16	76,350.32	561,016.00			24
	28.15	899.50	5,536.92	237,863.21	5,796.82	38,292.82	301,951.86			25
	96.25	5,948.84	7,092.15	168,552.14	1,063.23	108,872.91	278,488.28			26
	44.20	1,629.67	46,195.16	114,508.41	5,595.83	40,256.02	160,358.06			27
			17,656.64	197,287.38	1,991.00	27,839.30	136,717.68			28
			34,550.66	55,343.60	7,839.78	3,163.48	106,027.86			29
574.67	1.00	1,608.50	25,836.13	116,302.16	7,068.84	42,302.76	165,563.36			30
		339.63	35,836.13	162,222.33		37,990.84	200,213.19			31
			19,104.28	75,063.03	2,081.36	38,610.78	127,372.82			32
			33,062.52	72,964.67	438.81	28,610.78	102,004.26			33
		1,708.20	31,141.79	75,235.36	11.10	31,045.88	106,292.34			34
18.48		59,858.64	241,661.58	330,815.82	1,518.98	54,112.39	386,447.14			35
32.77	9.00		43,856.18	95,216.46	1,789.46	61,871.29	158,068.31			36
21.43		696.05	27,100.25	188,738.22		22,654.73	211,390.57			37
3.59	53.24	28.49	16,335.63	75,325.27	207.00	18,071.30	93,694.20			38
			20,313.75	125,738.70	44.35	98,085.30	223,868.98			39
870.34			38,016.81	66,496.17	18,133.97	25,879.48	108,629.63			40
	35.25		13,170.79	47,359.19	6.25	32,005.22	79,379.66			41
		1,609.00	45,990.89	161,134.82	731.61	25,710.87	127,577.30			42
			59,598.47	180,003.83	10,776.54	234,258.73				43
		500.00	40,354.33	63,621.01	1,617.55	44,157.00	109,365.56			44
			30,088.84	99,086.69	27.14	121,810.23	212,924.05			45
		31.64	22,809.43	61,972.68	2,210.04	17,374.04	81,566.76			46
		2.50	5,609.58	56,939.39	1,027.71	22,880.10	80,797.20			47
		182.65	34,336.03	79,383.68	22.60	15,169.07	94,575.23			48
			30,617.39	70,167.21	566.97	34,109.85	104,844.03			49
			30,987.31	212,101.46	190.90	75,693.51	287,953.87			50
583.56			13,646.53	179,690.83	967.57	31,263.96	212,142.35			51
			9,483.66	69,593.55		122,306.86				52
			14,829.15	69,593.55	851.82	29,806.63	100,231.00			53
			12,741.40	122,046.08		58,309.06	189,445.14			54
			18,877.08	50,785.17	41.30	37,087.37	87,913.84			55
302.47		61.00	27,143.38	137,674.09	8,922.85	14,838.58	161,432.82			56
			23,470.80	64,958.35		6,737.57	71,065.92			57
			49,484.83	157,712.85	890.25	144,541.41	302,694.61			58
			5,161.06	90,497.10	4,555.06	57,160.63	157,915.69			59



TABLE NO. 2-M—CONTINUED—CITIES—EXPENDITURES—WARRANTS—GRAND

No. in order of population	Cities	Bond Payments, Etc.				Miscellaneous	
		Loans	Trust Account	Misc.	Total	Transfers	Refunds
		Temporary loans	Private trust accounts	Total miscellaneous bond	Total bond payments	Total transfers	Total refunds
60	Hampton				12,172.59	1,709.64	
61	Vinton				10,880.00	1,636.12	7,016.61
62	Jefferson				51,816.45		25.38
63	Cresco				12,229.61	6,000.00	
64	Pella				57,133.33		53.10
65	Winterset				21,337.07		
66	Sheldon	1,033.19		726.70	29,983.52		
67	Osage				31,020.32		140.72
68	Clear Lake				23,525.23		25.00
69	Eldora				13,373.72		
70	Mystic				890.00		
71	Hardin				35,901.25		59.25
72	Nevada				8,145.15		3.00
73	Clarion			12,168.02	40,017.37		
74	Osceola			165.94	16,923.78		
75	Emmetsburg				57,325.68	1,175.60	154.75
76	Sac City				7,508.13		
77	Waukon				29,745.17		
78	Tama				10,808.00	1,000.00	
79	Glenwood			690.00	11,585.47		
80	Hawarden			168.05	45,713.11		
81	Colfax				21,273.88	1,826.44	
82	Bettendorf				5,269.00		
83	New Hampton				14,740.49		
84	Anamosa			2,000.00	15,790.25		
85	Bloomfield				464.87	8,000.00	
86	Sidgeway				8,491.54		
87	Humboldt				8,667.44		65.00
88	Monticello	15,643.04			17,778.04	2,604.84	3.50
89	Lake City				19,450.00		45.90
90	Rockwell City				13,550.98	2,000.00	
91	Madrid			532.51	5,840.05		
92	Audubon			8,367.96	14,447.36		435.62
93	Decorah				10,414.13		47.56
94	Tipton				12,574.25	3,000.00	
95	Rock Rapids				37,191.35	2,531.29	248.60
96	Dyersville				2,621.28		
97	Ida Grove	4,213.12			31,565.42		6.00
98	Villisca				28,170.44	1,249.20	
99	Onawa				9,470.87	408.87	
100	Bedford				29,707.29		
101	Forest City			4.50	5,594.96	8,305.54	25.00
102	Eldon				7,885.28	6,200.00	15.00
103	De Witt				11,038.29		
104	Leon				13,020.12		
105	Hamburg				2,805.10	701.20	517.38
106	Cornell				3,520.00	4,080.79	5.00
107	Seymour	438.83			5,773.31	110.45	201.54
108	Toledo				24,060.48	1,529.34	
109	What Cheer				3,770.00		
110	Stuart				8,782.90		

OUTSTANDING APRIL 1, 1927—BALANCE MARCH 31, 1928—TOTAL

No. in order of population	Payments	Interest	Damage Claims	Total miscellaneous	Total all bonds and miscellaneous	Total all expenditures	Warrants outstanding April 1, 1927	Balance on hand March 31, 1928	Grand total for year	No. in order of population
60					15,972.53	55,679.07	12,074.67	33,421.58	101,175.32	60
61					19,045.68	54,542.97		40,997.08	135,540.03	61
62					52,502.38	79,596.86	317.70	16,957.26	96,871.81	62
63	792.86				19,021.47	73,705.53	4,881.00	14,577.57	93,164.10	63
64				1,705.89	58,892.32	128,588.96	87.03	12,482.62	177,188.61	64
65					21,337.07	142,485.34	450.78	48,321.35	191,593.37	65
66					29,983.52	65,422.41	4,261.81	10,104.41	79,788.63	66
67	550.12				31,711.17	92,029.03	19,734.99	20,995.83	133,759.85	67
68				120.00	23,707.23	72,539.97	8,097.97	30,336.84	110,974.78	68
69					13,373.72	47,166.00		19,951.47	67,117.66	69
70	171.98				1,061.08	6,460.10	2,351.44	2,159.79	10,971.33	70
71					35,900.50	121,003.16		27,334.10	149,237.39	71
72					8,539.73	58,097.75	11,066.69	36,798.96	105,992.70	72
73	13.59				40,030.56	71,725.88	2,337.33	16,716.31	90,779.45	73
74					81,144.16	49,978.76	20.00	18,335.42	68,334.18	74
75	88.55				58,744.58	84,613.33	6,046.02	36,721.98	127,381.33	75
76					7,508.13	32,600.82		43,978.75	76,069.57	76
77				92.10	29,887.27	55,021.75	378.28	7,025.13	63,335.16	77
78			152.00	2,606.10	14,658.36	35,339.20	22,382.62	11,788.86	70,510.68	78
79	158.46			500.00	12,543.32	34,557.56	5,369.01	15,436.26	59,352.83	79
80					45,713.11	91,082.25		21,536.72	113,008.96	80
81					23,100.32	37,032.39	1,912.73	6,114.11	45,069.23	81
82					5,269.00	42,412.43		14,715.87	57,128.39	82
83	156.00				14,896.49	87,708.44	1,300.00	25,156.82	105,165.26	83
84	1.34			167.46	15,068.95	32,783.96	564.65	12,044.93	65,393.57	84
85	464.27				17,871.12	79,872.19	10,641.37	30,528.74	129,442.80	85
86	410.54				8,902.08	31,009.75	15,710.10	7,350.32	55,896.37	86
87				218.64	6,061.08	30,443.90	175.99	31,121.56	61,741.45	87
88					20,386.88	49,806.44		8,837.95	58,734.89	88
89	749.87				20,245.77	30,075.81	4,155.97	16,750.04	57,081.82	89
90	165.95			12.34	15,729.27	42,420.55	2,915.61	22,373.39	67,709.55	90
91	1,133.22				9,473.27	22,019.54	14,869.74	16,250.21	53,139.49	91
92					4,802.88	44,231.17		66,082.95	110,313.45	92
93					19,461.95	53,385.20		15,869.16	69,356.69	93
94					15,574.25	80,431.06	400.21	31,921.51	112,752.78	94
95					40,337.03	126,151.82	23.10	98,315.67	224,400.59	95
96					2,832.81	32,213.68		10,478.59	39,691.27	96
97	50.00				31,565.42	49,744.62	400.00	20,444.24	70,588.96	97
98	353.06				29,779.30	47,678.45		1,948.08	67,526.56	98
99					10,088.74	105,509.21	3.00	36,705.91	142,309.12	99
100					26,707.29	45,092.20	4,975.47	61,860.69	114,766.63	100
101					14,000.60	54,913.72	1,532.05	16,838.38	73,274.15	101
102					14,021.81	41,477.57		4,374.37	45,851.94	102
103					11,038.29	39,841.75	700.50	11,403.06	52,055.54	103
104					13,020.12	37,727.79	1,926.79	29,880.22	69,534.80	104
105	96.00			15.00	4,114.28	29,336.29	3,733.03	17,621.48	41,747.80	105
106					8,959.79	42,914.24		19,029.41	62,845.65	106
107	134.19				2,409.82	41,997.36	2,578.28	8,031.12	51,607.46	107
108	59.57				25,945.41	60,287.87	2,532.38	9,413.76	73,274.15	108
109					3,770.00	15,271.41		2,956.62	18,228.03	109
110					8,782.90	55,442.73		17,116.73	72,559.46	110



TABLE NO. 3—CITIES—BONDED AND OTHER

No. in order of population	Cities	Total indebtedness at close of year March 31, 1928	Character and Amount of	
			General bonds	Municipal industry bonds
	Grand Total	\$45,513,243.81	\$20,426,232.65	\$12,187,150.08
1	Des Moines	13,622,175.46	5,661,399.32	5,200,000.00
2	Sioux City	2,197,185.08	1,288,000.00	709,000.00
3	Davenport	1,532,087.64	1,043,500.00	469,000.00
4	Cedar Rapids	2,118,091.12	1,769,500.00	348,000.00
5	Dubuque	2,660,124.32	1,290,913.41	636,500.00
6	Council Bluffs	1,402,028.43	752,000.00	395,000.00
7	Waterloo	1,448,398.71	654,262.88	325,000.00
8	Clinton	729,868.76	292,015.00	
9	Burlington	600,585.80	524,850.00	70,000.00
10	Ottumwa	604,177.96	425,246.31	148,000.00
11	Mason City	1,076,192.30	268,231.44	302,000.00
12	Ft. Dodge	1,006,802.14	858,500.00	94,000.00
13	Marshalltown	791,025.54	79,000.00	305,500.00
14	Muscatine	559,196.29	102,700.00	317,000.00
15	Iowa City	774,394.40	386,349.07	
16	Keokuk	139,000.00		
17	Boone	625,912.99	183,000.00	162,500.00
18	Pt. Madison	405,737.58	268,500.00	
19	Oskaloosa	500,166.99	104,000.00	300,000.00
20	Ames	161,830.55	88,500.00	73,000.00
21	Centerville	96,000.00	57,500.00	37,500.00
22	Dreston	163,684.56	108,700.00	
23	Osweigen	271,163.84	150,200.00	1,000.00
24	Newton	418,759.23	50,000.00	129,500.00
25	Cedar Falls	66,519.50	63,253.33	
26	Webster City	124,631.88	4,000.00	117,000.00
27	Charles City	268,008.90	225,046.19	7,000.00
28	Fairfield	96,912.23	11,000.00	61,500.00
29	Perry	197,530.78	118,000.00	40,000.00
30	Red Oak	138,480.71	53,500.00	4,000.00
31	Atlantic	69,250.00	52,500.00	7,000.00
32	Shenandoah	183,821.22	130,500.00	50,000.00
33	Chariton	93,800.00	63,300.00	30,500.00
34	Albia	126,020.47	47,000.00	75,000.00
35	Estherville	28,329.31	15,000.00	
36	Spencer	95,458.35	71,245.06	
37	Clarinda	105,471.62	66,100.00	24,000.00
38	Grinnell	139,252.28	92,000.00	47,000.00
39	Le Mars	139,744.77	33,844.00	8,000.00
40	Marion	98,008.46	73,065.65	
41	Carroll	126,762.92	19,525.00	
42	Mt. Pleasant	39,591.35	19,500.00	
43	Valley Junction	165,045.61	22,400.00	35,000.00
44	Washington	206,506.26	79,500.00	99,000.00
45	Missouri Valley	99,514.39	41,600.00	
46	Eagle Grove	17,000.00	17,000.00	
47	Decorah	59,141.24	42,600.00	8,000.00
48	Iowa Falls	105,513.14	35,804.00	
49	Algon	9,019.00	6,000.00	3,000.00
50	Storm Lake	133,080.01	75,500.00	54,000.00
51	Knoxville	161,825.21	26,200.00	121,000.00
52	Maquoketa	53,100.00	16,100.00	24,000.00
53	Waverly	121,200.00	27,800.00	72,500.00
54	Belle Plaine	80,400.00	9,000.00	8,000.00
55	Indianola	117,208.06	22,500.00	
56	Manchester	206,384.41	124,000.00	63,000.00
57	Denison			
58	Independence			

DEBT OBLIGATIONS APRIL 1, 1928

Debt Obligations at Close of Year, March 31, 1928				Total indebtedness April 1, 1927	Increase of indebtedness during year ending March 31, 1928	Decrease of indebtedness during the year ending March 31, 1928	No. in order of population
Outstanding warrants	Special fund bonds	Temporary loans	Miscellaneous debt obligation				
\$546,513.84	\$ 7,969,352.22	\$ 3,402.90	\$ 1,350,592.13	\$43,427,649.68	\$ 1,255,634.42	\$ 2,500,040.39	
111,675.53	2,649,100.00			13,825,782.00		201,606.57	1
5,287.64	131,200.00		70,985.03	2,279,079.42		81,894.39	2
591.13			16,300.00	1,612,448.76		80,361.12	3
25,910.91	668,800.00		2,000.00	1,565,191.32	554,899.81		4
45,472.27	40,000.00			2,496,395.48	63,728.84		5
15,036.29	256,500.00		172,556.16	1,359,074.32	45,954.11		6
51,231.51	432,338.25		199,609.54	1,602,522.46		154,123.75	7
785.80	4,950.00		15,384.00	572,500.95	220,358.81		8
1,997.58	28,034.07			600,300.00		2,714.20	9
15,900.85			487,000.00	589,272.26	23,905.70		10
19,092.14	32,305.10			1,190,960.69		114,738.39	11
75.54	294,300.00		111,690.00	1,086,715.76		76,823.62	12
2,321.70	137,174.39			865,811.23		72,785.69	13
3,726.91	384,317.53			573,175.01		15,979.72	14
				808,788.83		94,394.43	15
6,102.99	274,250.00			150,000.00		11,000.00	16
84.11	137,153.27			727,111.98		101,108.99	17
2,706.99	93,400.00			381,562.62	24,174.76		18
80.53		1,250.00		546,029.60		45,802.61	19
84.56	1,000.00			18,758.85		21,928.30	20
39,249.44	77,705.90		950.00	108,000.00		7,000.00	21
58,559.23	154,700.00		26,000.00	156,639.32		31,954.76	22
5,263.97				136,672.49	78,430.85		23
631.88			3,000.00	334,459.16	84,300.07		24
307.44	22,579.80			85,625.36		19,106.86	25
69.04	24,343.19		12,070.47	127,063.22		2,431.35	26
7,530.78	32,000.00			228,519.71		30,809.81	27
	79,000.00		1,980.71	195,434.19		10,531.96	28
50.00	9,700.00			229,620.78		22,500.00	29
221.22			2,000.00	162,700.00		24,219.29	30
25.30	1,905.17			85,206.10		15,906.10	31
33.21	17,296.00			188,481.36		5,660.14	32
440.76	22,772.32			106,800.00		7,000.00	33
	15,371.63			141,106.27		15,085.80	34
252.28				155,940.84		126,711.53	35
12,000.77	85,900.00			127,848.06		33,489.73	36
27.81	25,000.00			121,762.54		16,290.54	37
346.01	106,891.85			126,233.84		8,505.71	38
91.33	20,000.00			90,544.35	45,707.93		39
2,019.80	93,628.81		10,000.00	165,573.20		25,878.48	40
6.99	28,000.00			106,342.00		7,248.63	41
2,214.39	56,000.00			159,548.52		24,185.00	42
				61,610.73		21,419.40	43
				38,508.48		33,759.87	44
				224,327.14		18,029.15	45
				102,310.04		8,435.05	46
	5,541.24			15,500.00		1,500.00	47
309.14	61,500.00		8,000.00	84,060.36		24,892.12	48
19.00				129,870.97		24,587.83	49
80.01			6,400.00	15,199.96		6,180.90	50
				139,732.00		3,751.99	51
				96,000.00		500.00	52
125.21	14,500.00			163,351.82		1,536.01	53
	15,000.00		5,000.00	62,000.00		9,500.00	54
	15,990.00		50,400.00	124,400.00		3,200.00	55
	10,000.00			59,058.25	27,841.75		56
	94,706.06			129,236.21		5,092.15	57
			19,384.41	106,500.00	9,884.41		58



TABLE NO. 3—CONTINUED—CITIES—BONDED

No. in order of population	Cities	Total indebtedness at close of year March 31, 1928	Character and Amount of	
			General bonds	Municipal Industry bonds
60	Hampton	112,515.30	72,500.00	36,000.00
61	Vinton	62,000.00	10,000.00	42,000.00
62	Jefferson	119,127.00	77,500.00	5,000.00
63	Cresco	95,587.47	54,500.00	37,000.00
64	Pella	102,500.00	23,500.00	79,000.00
65	Winterset	294,978.98		193,500.00
66	Sheldon	225,417.04	62,193.98	74,500.00
67	Osage	183,121.01	7,000.00	
68	Clear Lake	224,545.31	173,250.00	15,500.00
69	Eldora	62,850.00	16,350.00	28,000.00
70	Myatie	10,665.70	6,000.00	
71	Harlan	169,100.00	50,500.00	25,000.00
72	Nevada	126,387.45	120,190.00	
73	Clarion	101,115.47	7,643.06	9,000.00
74	Osceola	122,504.05	30,000.00	22,500.00
75	Emmetsburg	188,346.16	72,700.00	10,000.00
76	Sac City	81,000.00	81,000.00	
77	Waukon	156,708.29	79,500.00	16,000.00
78	Tama	61,005.47	55,400.12	
79	Glenwood	59,747.92	45,400.00	13,000.00
80	Hawarden	49,369.19	11,500.00	34,000.00
81	Colfax	117,131.18	37,500.00	
82	Bettendorf	26,360.00	36,360.00	
83	New Hampton	55,300.00	13,500.00	2,000.00
84	Anamosa	33,337.05	3,000.00	2,000.00
85	Bloomfield	73,436.35	16,000.00	46,000.00
86	Sigourney	97,548.32	89,500.00	
87	Humboldt	6,500.00	6,500.00	
88	Monticello	21,068.55	2,000.00	
89	Lake City	130,454.38	44,500.00	61,500.00
90	Rockwell City	93,046.61	27,500.00	30,500.00
91	Madrid	79,629.33	47,351.61	20,000.00
92	Audubon	149,800.00	117,500.00	32,300.00
93	Marengo	224,338.52	113,638.52	
94	Tipton	90,500.00		4,000.00
95	Rock Rapids	87,841.69	45,433.50	24,062.50
96	Dyersville	10,000.00	10,000.00	
97	Ida Grove	116,480.58	55,080.58	
98	Villisca	40,228.03	18,400.00	11,300.00
99	Onawa	110,094.30	72,064.20	38,000.00
100	Bedford	87,187.87	18,500.00	55,000.00
101	Forest City	37,700.80	36,000.00	
102	Eldon	10,125.48		9,500.00
103	De Witt	55,601.75		17,300.00
104	Leon	30,108.73	36,500.00	
105	Hamburg	31,162.49	18,500.00	7,000.00
106	Cornell	34,500.00	14,500.00	20,000.00
107	Seymour	60,533.70	45,500.00	32,000.00
108	Toledo	115,020.04	11,366.42	54,633.58
109	What Cheer	29,300.00	29,300.00	
110	Stuart	79,700.00	38,700.00	43,000.00

AND OTHER DEBT OBLIGATIONS APRIL 1, 1928

Debt Obligations at Close of Year, March 31, 1928				Total indebtedness April 1, 1927	Increase of indebtedness during the year ending March 31, 1928	Decrease of indebtedness during the year ending March 31, 1928	No. in order of population
Outstanding warrants	Special fund bonds	Temporary loans	Miscellaneous debt obligation				
	4,015.30			118,318.36		5,803.06	60
				59,000.00		7,000.00	61
27.00	29,600.00			153,367.70		43,340.70	62
12,138.17			1,949.30	81,381.00	14,306.47		63
				116,000.00		15,600.00	64
478.98	101,000.00			304,592.21		9,613.23	65
4,721.99	84,001.07			240,550.17		15,133.13	66
121.01	176,000.00			222,234.99		40,113.98	67
20,306.91	25,398.40			224,826.05		280.74	68
	18,500.00			74,700.00			69
5,665.70	2,000.00			16,521.44		163.74	70
	96,600.00			126,300.00		30,300.00	71
	6,167.45			83,256.69	43,100.76		72
2,000.00	82,472.41			120,852.80		19,737.33	73
294.05	54,800.00		15,000.00	136,605.98		13,011.00	74
5,646.10	100,000.00			231,746.02		43,399.86	75
				84,000.00		3,000.00	76
208.29	61,000.00			174,978.28		18,969.69	77
825.50	5,445.13		1,247.72	88,314.87		27,009.40	78
1,347.92				71,769.01		19,061.00	79
	3,869.19			92,345.55		45,076.36	80
1,139.88	78,491.30			132,404.03		15,272.85	81
				39,360.00		3,000.00	82
1,300.00	38,500.00			66,300.00		11,500.00	83
297.05	25,100.00		3,000.00	46,595.45		13,258.40	84
11,436.55				78,941.27		4,614.85	85
9,048.53				109,316.10		11,467.58	86
		1,000.00	18,000.00	7,000.00		500.00	87
63.55				30,300.00		9,236.45	88
1,454.38	23,000.00			144,555.97		14,101.00	89
2,046.61	33,000.00			102,615.61		9,569.00	90
12,277.74				87,331.35		7,702.06	91
	119,700.00			135,850.00		6,000.00	92
			26,500.00	22,000.00	2,500.00		93
941.60	17,400.00			80,023.10	7,818.50		94
				11,000.00		1,000.00	95
400.00	61,000.00			234,980.58		18,500.00	96
	8,658.03		1,900.00	108,958.03		68,700.00	97
				114,094.30		4,000.00	98
2,187.87	16,000.00			97,975.47		10,787.69	99
1,700.80				31,600.32	6,700.27		100
	625.48			16,757.82		6,633.34	101
1,801.75	36,500.00			62,600.50		6,338.75	102
3,608.78				38,926.79		8,818.00	103
3,887.71		1,000.00	774.78	32,983.03		1,830.54	104
				36,600.00		1,500.00	105
3,900.83		132.90		70,517.81		964.68	106
849.00	47,831.04		1,250.00	81,328.66	34,621.38		107
				31,300.00		2,000.00	108
				83,900.00		4,300.00	109



TABLE NO. 4—CITIES—VALUATION OF PROPERTY

No. in order of population	Cities	Valuation of Property			
		Real Property		Personal Property	
		Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation
	Grand Total.....	\$199,380,887	\$799,764,608	\$ 34,975,783	\$131,139,312
1	Des Moines.....	40,126,830	160,507,320	5,945,490	23,781,960
2	Sioux City.....	30,379,814	81,519,226	3,892,418	15,669,672
3	Davenport.....	28,879,470	57,758,940	4,386,950	8,773,900
4	Cedar Rapids.....	13,868,028	55,473,112	1,590,045	6,360,192
5	Dubuque.....	8,819,145	35,276,580	2,772,520	11,060,290
6	Council Bluffs.....	1,349,400	5,397,600	244,490	977,984
7	Waterloo.....	6,026,249	24,104,996	1,114,456	4,457,824
8	Clinton.....	2,653,297	10,613,188	570,976	2,283,904
9	Burlington.....	4,500,101	18,000,404	1,305,325	5,221,304
10	Ottumwa.....	3,750,000	15,000,000	950,000	3,800,000
11	Mason City.....	4,286,042	17,144,168	725,027	2,892,108
12	Pt. Dodge.....	4,157,292	16,629,048	556,029	2,224,116
13	Marshalltown.....	2,885,000	8,440,000	519,000	1,845,000
14	Muscatine.....	2,121,640	8,486,160	519,200	2,077,600
15	Iowa City.....	2,465,244	9,860,976	291,731	1,166,924
16	Keokuk.....	3,742,880	14,969,520	570,095	2,280,380
17	Boone.....	1,521,614	6,086,456	189,039	756,156
18	Pt. Madison.....	1,468,884	5,875,536	288,780	1,150,120
19	Oskaloosa.....	1,585,144	6,340,576	339,332	1,345,408
20	Ames.....	1,335,478	5,421,912	286,574	1,146,296
21	Centerville.....	820,000	3,280,088	178,820	704,880
22	Creston.....	1,020,503	4,082,012	223,041	892,164
23	Oswego.....	731,754	2,927,016	111,991	447,964
24	Newton.....	1,538,655	6,154,620	309,642	1,214,568
25	Cedar Falls.....	1,084,728	4,338,912	115,897	461,568
26	Webster City.....	776,473	3,105,892	108,012	432,048
27	Charles City.....	1,072,700	4,291,172	206,842	827,368
28	Fairfield.....	868,139	3,472,550	159,387	627,548
29	Perry.....	776,774	3,107,096	83,085	332,340
30	Red Oak.....	722,003	2,928,372	119,972	470,888
31	Atlantic.....	724,811	2,899,244	84,082	329,828
32	Shenandoah.....	708,000	2,835,680	100,000	424,000
33	Chariton.....	538,220	2,152,880	94,451	377,804
34	Albia.....	536,460	2,148,240	100,221	400,884
35	Etherville.....	609,562	2,438,248	87,213	348,852
36	Cherokee.....	821,000	3,284,000	134,807	529,228
37	Spencer.....	804,528	3,218,112	165,322	661,288
38	Clarinda.....	692,631	2,769,524	111,158	444,632
39	Grinnell.....	1,010,479	4,041,916	106,985	427,940
40	Le Mars.....	634,877	2,539,508	115,485	461,940
41	Marion.....	796,302	3,184,608	100,199	390,796
42	Carroll.....	565,500	2,262,000	85,015	340,060
43	Mt. Pleasant.....	547,511	2,190,044	89,887	359,548
44	Valley Junction.....	463,300	1,853,040	44,180	176,720
45	Washington.....	844,569	3,378,276	134,676	538,704
46	Missouri Valley.....	450,290	1,801,160	51,071	204,284
47	Eagle Grove.....	490,243	1,960,972	109,898	439,592
48	Decorah.....	704,292	2,817,168	137,560	551,880
49	Iowa Falls.....	691,496	2,766,786	125,696	518,744
50	Manchester.....	427,452	1,709,808	78,786	315,064
51	Denison.....	522,155	2,088,620	92,890	371,560
52	Independence.....	578,153	2,322,612	131,513	528,062

SUBJECT TO TAXATION—TOTAL TAX LEVIES

Subject to Taxation January 1, 1927

Railroad, Telephones, Telegraph and Express		Total taxable valuation of all property except money and credits		Total assessed valuation of all property except money and credits		Total taxable valuation of money and credits		Agricultural Lands		Tax Levies		No. in order of population
Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation	Total amount of taxes levied		
\$ 6,833,602	\$ 26,730,218	\$241,210,352	\$897,604,138	\$213,000,688	\$ 7,700,135	\$ 14,021,060	\$13,266,317.84					
1,071,675	4,286,700	47,143,905	188,575,980	32,001,950	402,592	1,970,568	2,960,948.00					1
215,700	1,250,800	24,584,032	98,539,728	11,326,120	512,539	2,054,156	1,875,000.00					2
242,215	684,430	33,608,635	67,217,270	16,408,750	380,720	779,440	890,611.51					3
1,206,628	15,729,733	63,198,932	171,717,127	7,165,421	119,671	478,684	770,614.58					4
125,417	501,668	1,717,127	46,868,508		18,400	71,840	698,410.00					5
156,462	601,848	1,744,358	6,977,432	4,735,889	65,045	309,172	514,671.00					6
292,623	770,492	7,333,328	29,333,312	7,290,926	47,709	190,836	525,442.00					7
158,673	634,692	2,382,946	13,531,784	1,532,574	37,501	150,004	255,100.00					8
108,413	433,652	5,913,840	23,655,360		128,296	513,180	333,805.00					9
121,653	494,612	4,823,632	19,294,612	3,000,000	18,500	74,000	333,222.12					10
164,435	657,740	5,173,504	20,094,016	2,960,826			325,460.00					11
112,708	450,832	4,825,909	19,308,906	2,628,197			281,541.00					12
88,861	355,444	2,486,202	9,945,048	2,078,322	36,900	147,600	142,055.85					13
103,567	414,308	2,794,567	11,177,408	2,311,430	47,275	189,100	206,767.54					14
59,100	236,424	2,816,031	11,264,324	4,064,673	25,907	103,628	180,475.00					15
85,703	342,812	4,398,178	17,592,712	788,945	15,110	60,440	164,000.00					16
87,210	348,840	1,977,953	7,191,452	2,357,087	28,948	115,792	101,444.00					17
321,432	885,728	1,980,000	7,916,384	677,581	14,612	58,448	121,618.00					18
68,913	272,044	1,989,507	7,908,028	3,080,576	21,346	85,384	106,975.25					19
62,776	255,104	1,515,828	6,063,812	1,384,400	11,847	47,388	92,804.25					20
34,109	136,456	1,040,151	4,160,004	709,054	30,320	121,847	92,804.25					21
51,285	205,140	1,294,829	5,179,316	1,445,244	38,742	154,574	174,571.50					22
37,008	148,032	880,753	3,523,012	876,700	4,971	19,884	25,570.00					23
30,321	121,284	1,872,615	7,400,472	3,912,915	22,345	89,380	111,800.00					24
61,437	245,748	1,261,562	5,046,348	1,941,653	7,594	30,376	70,550.00					25
48,599	212,588	938,382	3,753,528	1,780,250	37,842	151,368	38,943.00					26
50,890	194,396	1,336,324	5,315,506	1,689,038	34,333	137,332	77,000.00					27
32,867	131,468	1,060,384	4,241,356	2,514,482	8,818	35,272	39,713.76					28
35,127	140,628	895,016	3,580,054	801,534	15,835	63,540	48,185.28					29
43,911	171,644	894,976	3,579,004	2,754,048	18,294	74,056	42,073.00					30
31,211	124,844	840,976	3,360,410	2,123,488	10,391	41,564	39,856.01					31
44,035	176,140	809,000	3,436,136	1,244,902	14,155	56,630	62,474.00					32
45,516	193,294	680,987	2,757,952	1,072,765			58,300.00					33
52,867	213,328	689,488	2,727,652	791,975	25,152	100,608	38,585.00					34
56,562	224,248	733,337	2,953,348	1,211,234	21,446	85,784	48,946.00					35
32,777	131,108	988,593	3,954,372	1,106,300	24,466	97,864	48,135.00					36
40,398	160,832	1,010,058	4,040,322	1,586,066	14,059	57,812	36,400.00					37
27,587	110,348	741,376	2,965,504	1,555,420	2,737	10,948	2,737.00					38
27,539	110,156	1,145,000	4,580,612	1,864,444			58,300.00					39
31,964	121,226	803,426	3,313,704	1,027,670	36,083	144,332	43,622.00					40
44,119	176,476	803,426	3,313,704	1,027,670	36,083	144,332	43,622.00					41
34,165	136,600	632,680	2,430,756	1,129,300	40,358	161,432	39,185.00					42
52,665	210,600	690,063	2,760,552	1,070,418	19,561	77,044	40,709.87					43
28,160	112,640	535,600	2,142,400	215,247	17,551	70,304	20,719.63					44
44,125	176,500	1,023,370	4,090,480	3,885,012	14,733	58,928	74,864.00					45
36,728	146,912	528,089	2,112,356	404,307	10,795	43,180	25,895.00					46
56,880	227,560	657,040	2,628,190	740,800	77,873	311,492	31,020.00					47
125,696	507,612	857,895	3,431,580	1,433,202	17,446	69,784	60,168.00					48
125,696	507,612	857,895	3,431,580	1,433,202	17,446	69,784	60,168.00					49
57,685	230,740	777,337	3,044,663	1,287,816			28,450.00					50
38,328	153,352	644,663	2,578,632									51
32,330	129,330	1,070,904	4,283,616	3,060,350	13,828	55,312	28,634.50					52
29,848	117,392	554,272	2,217,688	1,050,400	24,624	98,496	34,000.00					53
27,321	109,384	633,116	2,533,494	1,226,140	30,748	122,992	29,370.00					54
36,960	146,444	871,642	3,486,508	1,380,882	35,914	143,658	38,317.00					55
30,735	123,776	503,312	2,013,232	435,475	28,184	112,736	25,367.00					56
27,719	90,876	528,937	2,115,748	1,445,454	39,865	159,220	28,442.00					57
34,187	216,748	699,232	2,676,928	1,334,655	14,957	59,828	27,606.00					58
21,472	85,888	730,138	2,904,552	1,404,705	28,571	115,484	50,300.00					59
							15,160.00					60



TABLE NO. 4—CONTINUED—CITIES—VALUATION OF

No. in order of population	Cities	Valuation of Property			
		Real Property		Personal Property	
		Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation
60	Hampton	636,809	2,547,236	154,788	619,132
61	Vinton	444,266	1,777,064	92,724	370,806
62	Jefferson	476,691	1,906,764	76,472	305,888
63	Cresco	448,082	1,795,928	156,837	608,348
64	Pella	357,288	1,429,152	73,740	296,136
65	Winnetka	444,729	1,778,916	121,209	484,836
66	Sheldon	518,401	2,073,604	115,016	460,064
67	Osage	464,485	1,857,940	121,365	485,460
68	Clear Lake	461,433	1,845,732	52,631	210,484
69	Elkhora	380,395	1,521,580	57,006	248,024
70	Mystic	10,751	43,934	107,471	429,884
71	Harlan	438,700	1,735,160	73,847	295,388
72	Nevada	384,908	1,539,632	56,883	225,532
73	Clarion	364,540	1,458,160	74,500	298,000
74	Osceola	350,804	1,403,216	72,981	291,924
75	Emmetsburg	378,450	1,513,826	67,849	271,306
76	Sac City	434,432	1,737,728	75,084	302,736
77	Waukon	352,215	1,408,860	60,732	243,038
78	Tama	329,743	1,294,972	49,697	198,788
79	Gleadow	126,022	765,908	31,872	125,488
80	Hawarden	269,083	1,078,732	55,832	223,228
81	Colfax	216,535	866,140	49,070	199,880
82	Bettendorf	547,076	2,188,304	203,801	1,055,304
83	New Hampton	348,477	1,393,908	75,184	300,736
84	Anamosa	279,816	1,119,364	58,302	232,898
85	Bloomfield	308,243	1,222,972	53,642	214,598
86	Sigourney	329,756	1,317,104	75,539	302,126
87	Humboldt	349,625	1,395,500	52,647	210,288
88	Monticello	272,775	1,091,100	111,154	444,616
89	Lake City	327,974	1,311,896	47,746	190,984
90	Rockwell City	327,196	1,308,784	90,243	360,972
91	Madrid	196,739	782,956	52,615	210,498
92	Andubon	384,908	1,539,872	88,418	353,672
93	Marengo	342,646	1,370,584	62,196	248,784
94	Tipton	406,524	1,626,136	86,104	344,436
95	Rock Rapids	460,100	1,840,436	71,452	285,808
96	Dyersville	281,551	1,136,204	59,914	239,656
97	Iida Grove	329,791	1,359,164	67,306	269,224
98	Villisca	221,969	887,956	46,090	184,240
99	Onawa	282,611	1,120,444	60,325	241,308
100	Bedford	242,838	975,352	51,852	207,408
101	Forest City	294,817	1,179,298	58,287	233,148
102	Eldon	127,942	511,768	18,895	75,580
103	De Witt	233,842	1,015,368	47,833	191,332
104	Leon	239,850	959,400	35,890	143,560
105	Hamburg	224,466	897,864	58,541	234,184
106	Corning	206,065	1,064,260	66,145	264,058
107	Seymour	182,806	732,864	37,470	150,380
108	Toledo	233,641	1,022,564	48,724	194,896
109	What Cheer	157,741	630,964	38,687	154,748
110	Stuart	234,705	938,830	31,673	126,692

PROPERTY SUBJECT TO TAXATION—TOTAL TAX LEVIES

Subject to Taxation January 1, 1927										No. in order of population	
Railroad, Telephones, Telegraph and Express		Total taxable valuation all property except monies and credits		Total assessed valuation all property except monies and credits		Total taxable valuation of monies and credits		Agricultural Lands			Total amount of taxes levied
Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation		
59,269	237,076	850,866	3,408,464	1,294,373	56,496	225,984	34,650.00	60			
26,690	106,600	563,640	2,254,560	1,582,470	6,722	26,888	30,365.00	61			
45,821	183,354	598,384	2,356,936	1,006,718	46,619	187,676	22,815.00	62			
13,516	54,064	431,608	2,453,340	2,767,412	33,617	134,468	84,880.00	63			
		431,068	1,754,272	1,767,712	6,313	25,252	40,735.00	64			
		577,719	2,310,876		8,839	38,356	35,065.00	65			
11,781	47,124	679,295	2,717,180	885,400			40,580.00	66			
45,878	183,512	606,156	2,424,624	3,076,470	14,860	59,440	38,541.00	67			
20,306	81,224	534,926	2,139,704	1,091,416	13,256	53,024	34,500.00	68			
20,872	83,488	512,063	2,048,372	1,677,385	38,085	152,540	25,400.00	69			
44,692	178,768	512,063	2,048,372	1,677,385	23,650	10,752	4,351.00	70			
21,002	84,008	139,224	560,896	23,050	2,688			71			
19,569	78,276	540,336	2,160,824	1,404,350	10,784	43,136	34,106.00	72			
27,381	109,524	468,672	1,874,688	503,705	21,023	87,728	36,550.00	73			
40,381	161,524	470,421	1,917,684	41,592	166,368	30,602.00	14,540.00	74			
38,333	153,332	462,118	1,848,472	503,546	2,182	8,728	10,469.00	75			
34,535	138,140	480,843	1,923,372	375,107	14,874	59,406	30,600.00	76			
41,968	167,832	552,074	2,208,296	634,250	5,698	22,792	30,000.00	77			
6,117	24,468	419,084	1,676,536	916,760			31,900.00	78			
43,885	175,532	417,323	1,669,292	553,350	20,763	83,062	28,858.83	79			
7,600	30,400	232,374	929,496	537,353	5,160	20,640	18,900.00	80			
66,267	185,068	371,782	1,457,128	240,340	14,448	57,792	11,800.00	81			
16,538	66,152	283,043	1,132,172		1,844	7,376	16,100.00	82			
37,608	150,432	848,485	3,395,940	3,145,560	29,026	116,104	26,878.25	83			
18,113	72,432	441,774	1,767,096	841,749	12,047	48,188	17,100.00	84			
8,497	25,988	344,515	1,378,060	838,628			16,400.00	85			
19,009	76,006	470,894	1,883,576	1,045,104	6,125	24,500	23,000.00	86			
34,658	138,632	439,473	1,717,892	1,109,654	12,296	49,184	40,213.00	87			
23,544	94,176	425,816	1,708,264	1,113,183	10,978	43,904	18,100.88	88			
21,806	87,224	405,735	1,622,940	1,738,364	4,215	16,860	27,450.00	89			
21,515	86,000	397,235	1,588,940	478,800	40,301	161,304	29,644.00	90			
49,144	196,576	466,583	1,866,332	856,600	41,990	167,960	23,550.00	91			
16,942	67,768	365,296	1,061,184	519,130	3,673	14,700	20,339.89	92			
15,625	62,516	489,015	1,956,090	1,573,427	23,078	92,312	37,815.00	93			
27,059	107,038	470,894	1,717,892	1,302,000	1,690	4,200	18,695.00	94			
14,366	57,064	466,904	1,827,616	1,388,045			19,627.00	95			
64,452	257,966	556,060	2,384,240	680,230	33,216	132,894	29,871.00	96			
36,194	144,770	377,659	1,510,636	206,300	21,699	86,796	15,180.00	97			
11,971	47,884	419,068	1,676,272	1,033,541	5,750	23,000	22,700.00	98			
17,428	69,712	285,477	1,141,908	914,670	10,727	42,908	19,392.44	99			
51,152	204,608	394,088	1,576,352	212,700	44,177	176,708	25,145.83	100			
7,253	29,012	314,054	1,256,276	1,303,216	7,196	28,784	25,625.20	101			
17,292	69,168	370,396	1,481,584	371,416	19,722	78,892	10,845.16	102			
19,215	76,860	166,662	664,308	101,840	5,867	15,468	6,800.00	103			
26,717	106,868	328,399	1,313,568	417,556	10,549	42,196	22,670.00	104			
28,153	112,612	303,803	1,215,572	592,700	9,598	38,344	14,965.00	105			
24,551	97,004	307,258	1,229,032	592,700	79,814	307,258	15,275.00	106			
6,990	27,680	339,130	1,355,520	1,431,325	1,250	5,480	11,730.00	107			
25,700	102,800	335,666	1,264,664	474,778	16,572	66,288	16,570.00	108			
21,847	86,138	325,912	1,303,648	978,092	21,623	78,492	31,700.00	109			
35,084	100,326	221,512	886,048	347,345	4,418	17,672	10,633.56	110			
9,804	39,216	276,182	1,104,728	485,235	53,50	21,400	18,950.00	111			



TABLE NO. 5—CITIES—VALUATION OF

No. in order of population	Cities	Value of					
		Municipal buildings and personal property	Police department	Fire department	Equipment of streets and alleys	Bridges	Markets and public scales
	Grand Total	\$5,822,302	\$1,421,108	\$3,501,302	\$12,661	\$5,536,678	\$61,977
1	Des Moines	500,000	600,000	544,777	—	2,054,725	150,000
2	Sioux City	155,000	455,450	540,500	—	—	27,000
3	Davenport	621,000	89,000	267,250	113,000	50,100	—
4	Cedar Rapids	564,529	21,406	253,754	41,122	890,531	15,000
5	Dubuque	87,548	33,000	212,000	50,000	—	4,000
6	Council Bluffs	36,000	40,000	230,000	30,000	250,000	1,300
7	Waterloo	131,011	12,237	181,759	32,656	525,000	—
8	Clinton	131,968	5,000	92,000	14,850	61,052	—
9	Burlington	194,000	23,000	44,700	13,000	450,000	21,427
10	Ottumwa	63,306	13,423	36,600	10,000	190,000	—
11	Mason City	81,190	5,045	113,925	5,447	147,063	—
12	Pt. Dodge	343,500	7,000	56,500	13,500	430,000	30,000
13	Marshalltown	93,000	7,500	59,500	14,500	129,700	850
14	Muscatine	201,500	5,200	95,600	8,000	75,000	2,500
15	Iowa City	33,230	10,500	40,000	7,500	—	10,000
16	Keokuk	42,500	5,000	63,026	7,582	12,000	15,000
17	Boone	35,000	600	28,000	2,000	9,000	—
18	Pt. Madison	20,000	3,500	70,000	15,000	5,000	300
19	Oskaloosa	79,350	900	34,350	9,000	—	9,500
20	Ames	80,000	2,000	20,000	20,000	17,000	—
21	Centerville	17,000	—	14,000	5,000	—	2,000
22	Creston	1,750	—	17,000	4,775	—	—
23	Osweil	69,500	800	21,500	—	—	20,000
24	Newton	12,500	200	10,000	8,000	—	2,000
25	Cedar Falls	12,425	500	14,300	8,000	151,000	—
26	Webster City	17,500	400	32,000	8,500	—	10,000
27	Charles City	24,018	—	19,865	7,732	150	1,000
28	Fairfield	23,300	4,000	20,200	6,212	—	300
29	Perry	40,500	1,000	31,500	5,000	—	25,000
30	Red Oak	2,500	1,600	25,000	4,500	—	—
31	Atlantic	45,100	—	12,000	1,500	—	—
32	Shenandoah	70,200	400	7,500	5,000	—	—
33	Chariton	82,000	—	22,000	1,500	—	—
34	Albia	25,300	7,000	13,000	2,500	2,000	—
35	Etherville	41,300	—	10,000	1,100	—	—
36	Cherokee	21,500	150	10,000	1,500	—	—
37	Spencer	3,300	2,500	13,000	—	—	—
38	Clarinda	65,000	1,100	15,000	3,000	—	—
39	Grinnell	12,500	1,500	23,000	1,800	—	—
40	Le Mars	9,000	850	8,200	1,000	—	—
41	Marion	750	4,000	15,000	2,500	—	—
42	Carroll	45,027	—	9,400	4,050	—	1,000
43	Mt. Pleasant	16,300	6,000	—	5,000	—	—
44	Valley Junction	5,285	840	4,500	600	—	—
45	Washington	23,000	—	20,000	2,000	—	—
46	Missouri Valley	15,000	10,000	—	—	—	—
47	Eagle Grove	55,500	—	11,000	2,100	—	—
48	Decorah	17,300	—	19,600	—	—	—
49	Iowa Falls	12,850	—	13,000	250	—	—
50	Algona	50,000	—	10,000	3,000	—	—
51	Storm Lake	51,500	1,500	20,000	3,500	—	—
52	Knoxville	36,250	—	10,000	—	—	—
53	Maquoketa	34,000	—	10,500	8,000	—	1,000
54	Waverly	14,000	800	12,000	2,800	10,000	—
55	Belle Plaine	14,125	350	13,000	5,500	—	—
56	Indianola	16,900	—	11,928	746	—	—
57	Manchester	10,500	1,200	20,000	1,091	—	—
58	Denison	29,000	500	15,000	5,000	—	—
59	Independence	41,500	250	12,000	2,000	—	500

MUNICIPALLY OWNED PROPERTY

Municipal Possessions								No. in order of population
Cemeteries	Gas works	Electric light plant	Water works	Libraries	Parks	All other possessions	Total of all property	
\$1,115,521	\$ 296,000	\$4,827,621	\$ 28,018,844	\$ 7,010,714	\$12,311,318	\$ 4,955,675	\$75,911,683	
368,000			5,272,536	992,000	1,923,500	547,500	12,923,042	1
60,000			2,329,376	301,000	375,000	329,000	4,566,326	2
20,000				746,000	1,791,900	1,165,500	4,513,756	3
			1,716,200	232,889	696,131	13,479	4,454,151	4
			1,534,301	175,000	300,000	498,552	3,804,401	5
			1,340,200	240,000	1,835,000	80,000	4,082,406	6
			1,443,292	272,872	515,000	152,339	3,396,146	7
				127,000	400,000		831,870	8
				226,000	205,000	17,000	1,184,127	9
			1,006,830	102,000	76,915	27,000	1,556,137	10
			1,001,536	169,677	682,948	154,963	3,000,914	11
			560,000	211,760	401,000	22,000	2,466,200	12
				57,000	51,000	4,000	1,819,050	13
100,000		42,000	1,300,000	85,000	183,500	40,500	1,950,795	14
75,000		556,595	600,000	70,000	183,000	500	429,700	15
35,000				90,200	75,800	26,000	374,512	16
			475,000	75,800	67,000	109,000	801,400	17
50,000				57,000	25,000	25,000	288,800	18
				329,400	116,200	1,125	579,825	19
25,000		525,000	350,000	75,000	25,000	155,000	1,304,000	20
20,000		15,000		37,500	13,500	40,000	164,000	21
4,000					42,000	39,500	108,825	22
	150,000		200,000	21,000	25,000	125,000	477,800	23
15,000			450,000	33,000	35,000	100,000	855,700	24
12,000			153,000	35,000	66,294		743,806	25
34,000	85,000	291,377	143,000	315,000	30,000		929,881	26
		254,481	143,000	27,300	160,270	190,000	589,335	27
			150,000	27,000	163,200	25,000	705,962	28
250		22,000	381,500	150,000	32,000	300	365,300	29
			175,000	35,000	175,000		456,100	30
20,000			190,000	27,500	33,000		463,700	31
			135,000	22,000	48,000		345,400	32
8,000		7,500	175,000	21,200			430,000	33
			300,000	25,000	7,000	48,100	343,000	34
	61,000	100,000	222,000	16,000	89,900	11,250	499,650	35
10,000			80,000	37,500	6,000		330,150	36
			158,000	23,000			337,509	37
		170,516	98,196	16,500	33,200		441,100	38
30,000		13,000	225,000	40,000	50,000		367,500	39
28,000			150,000	50,000	25,000	75,000	293,500	40
				22,500	51,000		69,750	41
				23,000	15,000	2,500	250,779	42
5,000			100,000	29,338	9,864	45,000	487,800	43
7,500				80,000	27,500	22,000	101,225	44
20,000			110,000				380,100	45
			90,000	29,500	90,000	25,000	170,500	46
				32,000	32,000	2,000	244,375	47
		2,000	113,900	22,500	27,200	175	354,900	48
			280,000	11,000	27,000		366,100	49
			150,000	30,000		30,000	346,000	50
		160,000	75,000	30,000	18,000		556,500	51
			175,000	40,000	137,000	108,000	234,750	52
4,000			125,000	21,000	23,500	15,000	479,100	53
15,000			161,500	30,000	25,000	51,000	397,600	54
			90,000	27,000	25,000		125,445	55
			92,470				415,381	56
2,000		275,000	64,736	17,418	20,145	4,400	178,291	57
			85,000	40,000	15,500		391,500	58
			175,000	125,000	30,000	12,000	319,550	59
			125,000	90,000	28,500	800		60

TABLE NO. 5—CONTINUED—CITIES—VALUATION

No. in order of population	Cities	Value of					
		Municipal buildings and personal property	Police department	Fire department	Equipment of streets and alleys	Bridges	Markets and public scales
60	Hampton	10,000		10,000	11,000		
61	Vinton	26,000		10,500	3,000		
62	Jefferson	14,800		7,500			
63	Cresco	600	25	14,541	1,500		
64	Pella	36,250	150	14,000	3,000		
65	Winterset	2,350		6,000	1,500		
66	Sheldon	8,510		8,423	1,200		
67	Osage	47,343	26	9,000	1,700		
68	Clear Lake	9,000	150	13,000	800		
69	Eldora	5,000		11,000			
70	Mystic	4,280	225	170	105	5,000	
71	Harlan	56,649	481	6,700	2,218		5,000
72	Nevada	4,300	2,500	5,000			
73	Clarion	11,100		1,825	400		
74	Oesola	5,000					
75	Emmetsburg	22,250		9,000	3,500		
76	Sac City	22,877		4,973			
77	Waukon	16,000		5,000	1,000		
78	Tama	15,500	300	5,268	600	4,435	
79	Greenwood	19,830		10,500	1,500		
80	Hawarden	28,000		6,300			
81	Colfax	7,300	5,600	5,000			
82	Bettendorf	8,550	1,400	8,000	4,700		
83	New Hampton			62,000	500		
84	Anamosa	32,750		9,150	2,405		
85	Bloomfield	7,000	1,300	13,250	5,000		1,000
86	Sigourney	50,000		3,000			
87	Humboldt	10,250		3,800	900		
88	Monticello	49,000	300	12,000	3,000	5,000	1,000
89	Lake City	87,583			99		
90	Rockwell City	200		8,200	3,687		
91	Madrid	5,000	1,000	2,000	900		
92	Audubon	54,000		8,500	100,000		
93	Marengo	5,400		7,300	2,000		
94	Tipton	12,000	3,000	10,000	3,200		
95	Rock Rapids		200	10,000	6,600	4,800	2,500
96	Dyersville	23,000		5,000			1,000
97	Ida Grove						
98	Villisca	39,700	4,300		500		300
99	Onawa	36,800	500	6,500	250		
100	Bedford	8,283		4,800	4,000		1,000
101	Forest City	175	10,000	9,500	500		
102	Elton			1,500	400		
103	De Witt	1,000	2,500	16,000	2,000		
104	Leon						
105	Hamburg	6,000	1,000	2,000			
106	Corning						
107	Seymour	7,000	325	1,800	2,500		
108	Toledo	30,500		4,500	2,000	5,500	
109	What Cheer	2,000					
110	Stuart	28,450	25	5,800	1,500	3,600	

OF MUNICIPALLY OWNED PROPERTY

Municipal Possessions								No. in order of population
Cemeteries	Gas works	Electric light plant	Water works	Libraries	Parks	All other possessions	Total of all property	
			132,000	20,000	45,000	70,000	208,000	60
		85,000	68,000	23,500	39,750	50,000	286,750	61
			180,000	33,000	55,000	15,000	273,000	62
		3,444	105,135	32,000	19,600	15,000	193,444	63
		80,000	226,000	35,500	90,000		464,900	64
20,000		150,000	75,000	15,000	30,000	49,600	352,500	65
15,450			141,865	28,000	47,029	6,000	232,127	66
8,000			23,000	28,000		52,500	221,119	67
		1,000	20,000		58,365	48,775	149,000	68
2,000			55,000	20,000	8,000	54,000	154,000	69
						900	12,080	70
		103,208	72,712	37,770	5,879	4,000	289,077	71
			75,000	26,000	20,000		147,000	72
6,500		1,000	28,200	11,000		24,500	141,225	73
7,000			7,500	6,500	5,000		31,000	74
			110,000	23,000	42,000		209,750	75
			90,384	10,000	1,300		129,334	76
6,250			127,000		11,500	37,500	198,000	77
			65,000	19,227	5,800		123,078	78
			50,000	9,500	4,000		65,220	79
8,000		100,000	25,000	13,500	7,000		187,800	80
			40,000	11,500	300		62,700	81
							22,650	82
		250,000	60,000	17,000	10,000	35,000	434,500	83
			35,000	28,000	21,000		128,000	84
6,000		125,000	30,000	23,000		8,000	219,500	85
				50,000			143,000	86
			18,000	32,000	4,500		69,000	87
15,000			30,000	25,000	30,000		104,000	88
71			75,000	14,300	13,800	4,700	195,453	89
			89,870	47,000			162,057	90
			47,000		157,500		213,400	91
			125,000	30,000	5,000	40,000	307,500	92
		1,500	150,000	20,000	20,000		306,100	93
			43,000	50,000			121,000	94
		80,000	70,000	17,500	14,700	40,000	246,500	95
			110,000				139,000	96
5,000			25,000	15,000	3,000		92,800	97
4,000		110,000	35,000	76,000	2,400	12,000	283,450	98
			55,000	14,000	5,000	18,000	110,083	99
			52,062	25,000			97,237	100
4,000		25,000		8,000			39,700	102
			90,000	20,000		12,000	142,500	103
								104
10,000			25,000	21,823	3,000		68,823	105
								106
5,000		40,000	35,000		3,525	5,000	100,150	107
12,000			95,000	4,800			154,300	108
			35,000			20,000	58,500	109
3,500		59,000	50,000	10,300	5,800	25,000	189,975	110



TABLE NO. 1—TOWNS—DATE OF INCORPORATION—POPULATION—BALANCE CASH APRIL

Number	Towns	Date of Incorporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
	Grand total.....			411,323	\$ 4,270,015.77	\$ 640,819.81	\$ 116,808.38
1	Ackley	1869		1,426	20,869.87	4,108.66	308.00
2	Ackworth	1881		75	537.33	784.00	
3	Adair	1884		862	10,883.3	3,041.3	
4	Adel	1877		1,566	12,628.06	3,272.62	2.00
5	Afton	1868		1,616	8,034.96	3,722.92	
6	Agency	1859		386	1,603.55	646.00	45.00
7	Ainsworth	1892		393	2,995.30	586.50	
8	Akron	1882		1,224	6,437.42	1,332.65	
9	Albert City	1900		594	6,715.35	311.00	62.00
10	Albert	1870		454	1,328.04	178.65	372.82
11	Alburnett	1912		199	385.03	369.15	
12	Alden	1879		759	11,107.19	1,099.35	
13	Alexander	1902		336	3,069.28	466.60	
14	Allerton	1874		928	4,894.53	81.20	5.28
15	Allison	1881		540	9,154.36	1,480.33	
16	Alta	1878		1,106	10,390.22	925.75	
17	Alta Vista	1894		345	1,037.00	369.00	
18	Alton	1883		1,017	10,738.72	735.63	190.93
19	Altos	1880		840	8,039.96	571.73	
20	Alvord	1892		335	2,963.16	154.00	60.55
21	Andover	1909		73	553.18	12.50	
22	Andrew	1863		264	945.96	320.00	
23	Anita	1875		1,100	33,377.63	638.91	
24	Ankeny	1903		723	6,079.22	253.00	
25	Anthony	1890		782	6,630.29	566.55	
26	Applington	1877		682	2,859.39	2,859.39	
27	Arcadia	1881		389	2,461.18	969.95	308.82
28	Archer	1902		149	961.04	214.00	
29	Aredale	1920		203	1,319.97	232.50	
30	Arlon	1894		251	1,383.39	299.00	
31	Arispe	1904		119	1,101.66	62.50	
32	Arlington	1895		715	10,231.27	333.00	78.84
33	Armstrong	1893		751	7,067.39	694.50	
34	Arnolds Park	1897		321	22,077.47	5,078.68	38.91
35	Arthur	1907		248	3,701.18	320.50	
36	Ashton	1885		611	5,670.61	291.80	
37	Aspinwall	1914		116	923.75	128.00	
38	Atalissa	1900		201	1,227.90	92.50	
39	Atholstan	1895		148	135.36	12.00	
40	Atkins	1917		328	3,188.37	132.00	
41	Auburn	1897		367	1,953.77	388.35	
42	Aurelia	1879		677	4,700.00	14,243.14	
43	Aurora	1899		273	1,145.25	227.20	
44	Avoca	1875		1,548	16,554.33	960.38	
45	Ayrshire	1895		389	3,689.47	226.10	
46	Badger	1900		226	1,810.38	204.00	
47	Bailey	1891		465	4,829.56	5,748.62	
48	Bailey	1905		225	566.00		
49	Baldwin	1881		229	878.73	140.50	
50	Bancroft	1884	1909	809	11,781.62	433.00	
51	Barnes City	1899		397	2,940.60	310.00	
52	Barnum	1894		167	888.30	50.00	
53	Bassett	1896		149	663.68	140.00	
54	Battle Creek	1867	1913	579	2,837.45	398.03	
55	Baxter	1893		799	33,477.33	5,613.13	
56	Baxter	1894		504	16,638.39	344.00	8,012.82
57	Bayard	1883		639	3,974.03	561.15	
58	Beacon	1874	1915	426	1,233.89	56.50	
59	Beaconsfield			163	259.62	96.00	247.27
60	Benman	1884		229	1,127.50	110.60	
61	Beaver	1909		117	530.32	1,715.00	229.13
62	Bellevue			1,926	12,883.63	4,848.30	1,378.94

10N—RECEIPTS—WARRANTS OUTSTANDING MARCH 31, 1928—1, 1927—GRAND TOTAL

Number	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1928	Cash balances April 1, 1927	Grand total for year	Number
	\$ 2,643,273.77	\$ 479,062.13	\$ 82,155.01	\$ 7,632,122.86	\$ 296,334.13	\$ 3,534,343.25	\$ 11,462,800.24	
1	35,702.07	2,644.44		63,723.94	6,979.21	13,949.48	84,632.63	1
2				921.39			1,086.64	2
3	35.00		613.00	14,062.17	2.50	8,524.32	23,388.00	3
4	5,694.22	6,549.11		28,146.04	1,122.80	8,665.85	37,531.69	4
5	21,909.97			33,674.88		11,750.63	45,425.81	5
6				2,294.55		1,316.78	3,611.33	6
7	1,071.84			4,653.64		805.41	5,349.05	7
8	29,839.66			31,432.73	3,135.50	10,177.53	44,743.06	8
9	881.77		448.50			7,997.19	16,466.81	9
10	45.93			1,912.44		225.53	2,137.77	10
11				854.18		428.54	1,282.02	11
12	1,754.66			13,961.20	5.35	5,438.82	19,406.37	12
13	225.65			3,761.33		1,023.67	5,005.29	13
14	94.75	2,005.41		7,019.19	1,633.00	784.28	9,436.56	14
15	20,366.46			11,868.91		4,944.89	16,813.50	15
16	5,628.07			6,662.42		29,754.72	73,437.15	16
17	1,465.36			7,034.07		9,565.33	18,600.68	17
18	36.00	3,013.04		13,148.54	5.50	9,206.64	18,360.68	18
19	1,286.85			6,659.75		847.28	7,507.03	19
20				5,464.66	1,965.12	2,591.74	9,021.42	20
21				565.68		18.43	584.11	21
22	1,162.96			3,296.95		3,296.95	3,296.95	22
23	2,597.68	400.18		37,014.49	3,130.16	7,714.39	45,858.95	23
24	3,294.29			18,538.51		12,804.83	31,343.34	24
25	10,861.08			18,053.87	1,000.00	14,692.14	33,746.01	25
26	5,947.45			11,639.12		5,584.68	17,223.80	26
27	453.85			3,733.80		4,835.37	8,569.17	27
28				1,115.04	180.00	68.34	1,363.38	28
29				1,532.47		1,167.61	2,700.08	29
30	451.36			2,133.35		2,168.12	4,301.67	30
31				1,161.16		588.50	1,750.85	31
32	1,324.16			11,987.27		2,738.52	14,725.79	32
33	2,784.11			10,546.00		5,647.61	16,193.61	33
34	4,467.48			31,963.49	920.00	8,125.41	40,707.90	34
35	471.96			4,403.64	65.15	18.11	4,486.90	35
36	1,195.15			7,257.54	575.98	5,064.63	12,888.15	36
37				1,031.75		865.09	1,917.44	37
38	10.00			1,392.49		862.68	1,065.08	38
39				147.36		222.58	370.94	39
40				3,330.37		5,572.60	5,892.97	40
41	5,855.17			8,197.22		9,063.76	17,260.98	41
42	13,729.33			32,669.47	1,888.22	6,945.00	41,502.69	42
43				1,372.45		98.72	1,471.17	43
44	4,430.45			21,945.13	153.91	5,059.12	30,138.16	44
45	675.45		1,915.00	5,632.89		1,021.85	1,594.33	45
46	3,151.01			4,165.39		5,175.38	9,340.77	46
47	6,076.50			17,254.68	128.88	1,176.47	18,560.03	47
48				596.00		233.33	829.33	48
49	291.86	68.20		1,379.29		450.95	1,830.24	49
50	1,712.28			13,929.90		7,878.41	21,806.31	50
51				3,250.60		598.00	3,848.60	51
52				57.32	2,100.00	368.80	2,526.12	52
53				2,961.00		222.51	3,184.51	53
54				3,230.48	3,458.79	855.13	6,544.40	54
55	3,632.03			41,742.46	2,050.00	5,683.12	49,475.58	55
56	3,045.80			21,061.01		24,023.51	45,084.52	56
57	1,317.63			5,852.81		4,323.07	10,175.88	57
58				1,290.39		669.48	1,959.87	58
59	2,689.37			3,292.30		64.65	3,565.01	59
60				2,238.50	1,416.78	29.75	3,685.03	60
61	66.78	569.19		3,100.42		2,605.37	5,705.79	61
62	23,224.78			51,434.00		23,064.53	74,493.63	62



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1928—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
63	Belmond	1881		1,736	15,080.50	1,514.61	77.75
64	Bennett	1896		945	2,609.23	251.00	616.45
65	Benton	1900		194	389.00	50.00	
66	Berkley	1912		97	17.00	115.00	
67	Bernard	1897		120	944.40	348.00	
68	Bernard	1914		122	606.15		
69	Bertram, Via Cedar Rapids	1915		62	171.26		
70	Bevington	1901		521	2,023.51	224.97	
71	Birmingham	1900		278	2,042.27	236.70	
72	Blairsburg	1868		517	7,261.39	229.00	
73	Blairstown	1900		424	1,164.15	235.00	
74	Blanchard	1879		280	2,923.92	350.00	
75	Blanco	1891		315	1,383.91	458.50	
76	Blanco	1891	1891	549	2,481.03	323.50	
77	Blockton	1890		242	942.15	284.02	
78	Blue Grass	1892		440	6,597.03	1,859.00	
79	Bode	1901		671	1,955.24	272.00	
80	Bonsaparte	1890		386	3,724.06	105.05	
81	Bondurant	1911		173	2.88	178.45	
82	Boulton	1913		302	2,711.80	230.00	
83	Boxholm	1892		455	3,940.27	948.21	
84	Boyd	1889	1916	299	1,661.40	96.00	
85	Bradleyville	1890		229	1,724.83	170.85	
86	Bradgate	1890		333	6,516.12	290.81	
87	Brandon	1899		258	995.25	279.50	
88	Brayton	1883		455	4,137.12	591.50	
89	Breda	1905		336	1,069.79	294.35	
90	Bridgeview	1870	1908	940	10,562.42	686.96	44.27
91	Brighton	1881		395	1,514.86	684.31	
92	Bristow	1881	1884	1,587	14,265.59	1,128.14	91.00
93	Britt	1893		1,150	10,139.85	1,078.64	
94	Brooklyn	1911		129	1,298.71	3,206.50	
95	Brunsville	1900		225	2,187.60	179.00	
96	Buckeye	1906		96	355.72	507.00	
97	Buck Grove	1875		429	842.40	335.25	
98	Buffalo	1893	1918	824	6,088.69	1,080.05	18.50
99	Buffalo Center	1894	1914	548	2,980.50	651.00	8.00
100	Burt	1899		575	2,571.73	384.25	442.80
101	Busey	1876		431	2,085.89	304.10	1.00
102	Calamus	1884		580	3,310.30	419.42	
103	Callender	1869		1,015	5,747.49	4,387.59	2,107.13
104	Calumet	1895	1919	276	2,076.00	945.75	
105	Camanche	1884		749	1,885.69	152.50	
106	Cambridge	1881	1919	623	4,725.74	446.98	
107	Cantril	1872		451	2,073.75	50.00	
108	Carbon	1890		281	306.00		
109	Carlisle	1870	1890	737	2,847.03	378.86	172.41
110	Carpenter	1880		119	1,604.27	137.50	
111	Carson	1882		615	4,306.27	706.41	
112	Cascade	1881		1,197	22,495.36	1,615.59	
113	Casey	1870		803	5,970.37	5,063.30	
114	Castalia	1901		248	905.87	89.00	
115	Castana	1896		337	3,219.46	152.50	
116	Castle Hill (Hd. Waterloo)	1917		297	2,176.91	60.00	
117	Cedar Heights, Rld. Waterloo	1916		352	13,639.48	85.00	
118	Center Junction	1885		215	2,383.73	117.00	
119	Center Point	1875		839	4,328.92	301.55	291.52
120	Central City	1880		764	9,204.61	318.85	409.61
121	Charlotte	1904		399	3,001.07	288.00	298.44
122	Charter Oak	1891		680	8,652.23	1,739.45	
123	Chataworth	1890		152	224.47	130.00	
124	Chelsea	1878		592	5,306.34	468.60	
125	Chester	1900		248	1,662.67	300.33	
126	Chillicothe	1881		136	382.44	2.00	

## GENERAL TABLES—TOWNS

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1927—GRAND TOTAL

Number	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1928	Cash balances April 1, 1927	Grand total for year	Number
63	2,715.08			19,387.89		9,915.59	29,303.48	63
64	6,642.35	69.08		10,188.26		2,615.94	12,801.60	64
65				439.00		55.67	494.67	65
66				182.60		398.63	581.23	66
67				1,292.00		16.07	1,308.07	67
68				606.15		128.06	734.21	68
69				171.26		247.69	418.95	69
70	188.69			2,447.17	131.44	689.65	3,268.26	70
71				2,278.97	1,344.47	675.40	4,298.84	71
72	1,206.84	25.82		8,722.61	105.05	3,023.84	11,851.50	72
73	1,063.59			1,399.15		2,389.67	3,788.82	73
74				4,327.33	414.16	618.28	5,359.67	74
75				1,847.23		1,901.02	3,748.25	75
76	505.08			3,309.61		2,623.41	6,933.02	76
77				1,230.17	27.00	1,035.53	2,288.70	77
78	1,203.67			9,653.00	25.00	11,069.66	20,748.58	78
79	791.44	520.11		3,538.79		465.68	4,004.47	79
80	6,533.37			10,460.48		236.28	10,696.74	80
81				181.51		821.50	1,003.00	81
82				2,321.80	1,509.48	1,706.49	5,537.77	82
83	1,133.91			5,721.59		1,218.02	6,939.41	83
84	86.50			1,794.10	1.00	125.21	1,920.51	84
85		170.00		2,065.68		1,779.73	3,845.41	85
86	3,576.04	700.00		11,082.97		4,368.40	15,451.37	86
87				1,274.75		1,844.34	3,119.09	87
88	6,107.51			10,835.88		4,486.64	15,322.47	88
89				1,334.60		1,910.13	3,244.73	89
90	1,173.73			12,407.06		5,237.67	17,704.75	90
91				2,199.17		1,516.74	3,715.91	91
92	2,479.57			18,064.50		20,915.23	38,979.53	92
93	3,780.15			14,968.64	771.05	10,374.41	26,144.10	93
94		12.10		4,517.31		2,180.18	6,677.49	94
95			403.56	2,770.16	1,896.38		4,666.54	95
96			5.59	956.22		3,112.45	4,068.67	96
97	4,317.59			5,495.00		2,870.76	7,365.76	97
98	1,315.33		23.66	9,725.13	1,500.00	544.68	11,769.81	98
99	10,155.93		442.75	15,237.08	243.69	11,069.95	27,441.52	99
100				2,398.78		1,884.00	4,282.81	100
101				2,389.99		2,065.02	4,455.01	101
102	3,381.42			7,112.15	4.40	6,111.53	13,228.08	102
103	2,173.94	804.25		18,919.31		7,009.58	25,928.89	103
104				2,431.76	1,941.00	2,390.70	6,763.46	104
105				1,988.19		900.35	2,888.55	105
106	735.44		504.56	6,432.72	88.49	1,065.78	8,595.97	106
107				2,125.76	81.07		2,174.82	107
108				896.00		165.39	861.39	108
109	5,879.61			9,278.81		2,698.30	11,977.11	109
110	2,337.41			2,999.18		2,367.55	5,366.73	110
111	2,354.55			7,827.56		6,327.56	14,155.12	111
112	1,501.42			2,863.56		2,889.15	5,352.61	112
113	2,014.32		246.62	12,647.99	2,545.10	6,408.42	20,146.41	113
114		110.50		1,105.37		497.37	1,597.74	114
115	620.70	215.11		4,207.77		8,489.24	12,697.01	115
116			444.58	2,236.91	1,317.94	1,822.43	5,369.34	116
117				14,250.04		3,597.68	19,065.96	117
118				2,635.55		1,076.52	4,712.07	118
119	1,479.64			6,401.63	1.60	5,487.43	11,840.61	119
120	11,094.83			4,127.51		9,452.80	20,547.63	120
121	1,093.84			12,325.55		4,005.01	16,930.56	121
122				363.47		429.74	792.21	122
123	134.40			5,959.34		4,669.46	10,628.80	123
124	15.40			1,887.40		899.47	2,686.87	124
125				385.44		87.29	472.73	125



TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1928—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
127	Churdan	1884	1887	734	8,885.00	660.60	
128	Cincinnati	1875		1,172	2,222.43	100.00	
129	Clare	1892		227	1,714.21	107.35	
130	Clarence	1866		668	3,663.91	4,378.88	19,555.16
131	Clarksville	1874		1,092	10,640.16	1,926.22	
132	Clayton	1901		191	636.58	120.50	20.64
133	Clearfield	1882		648	4,077.02	298.80	
134	Clighorn	1900		217	1,730.74	182.00	
135	Clemont	1875		215	1,628.59	227.50	
136	Clermont	1875		656	9,004.95	426.00	
137	Clio	1882		251	1,110.09	12.87	
138	Clover Hills (Via Valley Jct.)	1921		242	459.04		
139	Clutier	1901		346	2,965.45	761.50	
140	Coburg	1884		179	552.71	84.00	
141	Coggon	1892	1895	518	2,663.90	255.92	
142	Colin	1881		673	6,567.69	255.99	
143	Coltsburg	1893		351	1,340.16	304.00	
144	College Springs	1875		526	3,034.04	5.00	
145	Collins	1893		524	4,233.05	515.85	
146	Colo.	1876		530	5,273.09	196.50	
147	Columbus City	1874	1914	347	1,105.75	1,723.42	
148	Columbus Junction	1874		970	15,170.72	3,066.91	839.12
149	Colwell	1921		82	764.36	110.75	
150	Conansville	1885		312	1,185.94	100.00	600.00
151	Conrad	1886		591	6,644.90	359.63	750.00
152	Conway	1879		276	1,869.84	116.00	
153	Coon Rapids	1882	1,234	8,202.33	769.50	33.00	
154	Coppeck	1873		80	175.90	8.00	
155	Coralville (Via Iowa City)	1873		228	4,213.04	50.00	
156	Corringtonville	1882		1,023	5,389.46	402.25	150.00
157	Corwith	1880		556	11,345.90	654.50	
158	Corydon	1882		1,746	19,819.04	865.54	
159	Cotter	1912		130	933.00	50.00	
160	Coulter			265	3,489.86	188.00	28.95
161	Craig	1911		164	1,713.97	201.00	
162	Crawfordville	1891		328	2,655.27	123.70	
163	Cromwell	1893		164	1,190.54	42.00	
164	Crystal Lake	1898		235	1,410.69	282.00	
165	Cumberland	1892		619	2,377.06	569.20	
166	Cumming			134	651.05	556.01	
167	Curlew	1902		182	1,219.64	145.00	
168	Cushing	1892		288	3,568.86	324.00	
169	Cylinder			145	537.14	137.25	
170	Dakota City	1878		392	3,335.39	153.75	
171	Dallas	1911		712	1,977.18	178.00	
172	Dallas Center	1892		827	6,733.42	7,466.66	32.50
173	Dana	1908		192	737.27	123.45	
174	Danbury	1881		680	7,527.76	499.40	
175	Danville	1901		302	3,004.12	265.50	
176	Davis City	1877	1886	523	3,903.99	316.96	
177	Dawson	1908		282	1,296.21	223.00	5.00
178	Dayton	1881		711	14,818.14	575.25	
179	Deatur City	1873	1892	307	1,006.33	369.50	
180	Dedham	1882		323	2,541.02	599.50	
181	Deep River	1887	1913	434	9,483.90	358.00	
182	Defiance	1882		415	2,390.30	331.00	
183	Delaware	1915		191	571.16	83.00	
184	Delhi	1909		407	1,456.98	159.00	
185	Delmar	1876		247	1,784.50	288.00	913.67
186	Deloit			247	3,092.88	560.82	
187	Delphos			92	217.57		
188	Delta	1877		636	4,050.95	275.50	549.30
189	Denver	1896		483	4,928.54	393.00	224.69
190	Derby			277	1,177.02	50.00	

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1927—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1928	Cash balances April 1, 1927	Grand total for year	Number
1,219.13	1,400.00		12,165.63		2,770.88	14,096.01	127
150.80			2,482.43	2,064.53	820.35	5,367.31	128
1,812.09			3,693.58	10.78	3,355.07	6,899.43	129
2,839.76	14,513.95		44,451.60	21.75	6,234.94	50,708.29	130
2,636.10	7.50		15,712.86		6,699.99	21,912.21	131
			785.22		350.45	1,135.67	132
			4,375.8		1,396.85	5,013.67	133
			1,912.74		1,346.99	3,159.73	134
			1,866.09	100.00	541.13	2,507.22	135
1,021.54			10,492.45		2,897.07	13,340.82	136
			1,122.06		140.00	68.65	137
			450.04		74.95	1,331.61	138
341.43			4,068.47		6,001.65	10,070.12	139
			636.71	335.80	75.15	1,047.66	140
8,613.29			11,923.08		6,901.54	18,484.62	141
556.01			7,379.54	59.16	2,988.96	11,427.66	142
			1,544.10		236.00	1,780.16	143
			2,213.84		2,308.99	4,522.83	144
	6,730.35		13,334.86	15.67	8,083.35	20,033.50	145
607.11			6,076.09	1.75	4,767.98	10,846.42	146
	1,367.71		4,190.88		169.58	4,866.46	147
3,106.5			21,687.27		30,135.56	51,817.83	148
2.00			877.11		188.50	1,065.70	149
			1,808.94		608.96	2,417.90	150
			5,335.78		1,797.33	10,133.11	151
			1,925.84		1,170.65	3,096.49	152
3,235.17			12,349.00	5.23	12,471.11	24,716.34	153
			182.90		161.15	335.11	154
2,926.76			4,263.04		2,115.77	6,378.81	155
8,344.52	4,750.00		15,506.46	3.00	17,214.45	32,815.91	156
25,494.54			27,744.92	300.00	7,191.39	35,436.31	157
			46,179.12	5,617.00	11,475.51	60,272.53	158
983.00			112.53		112.53	1,005.53	159
944.06			4,906.62		1,284.67	5,835.54	160
5,083.55			3,613.95		3,899.13	8,397.65	161
834.28			1,222.54		3,494.13	7,047.33	162
			1,701.69		279.00	1,494.54	163
1,797.59			4,743.85		390.41	5,904.89	164
			1,397.09		263.45	1,470.54	165
			1,364.64		1,004.50	2,369.14	166
1,066.65			4,574.51		5,120.28	10,695.44	167
			482.60		5,619.99	3,294.48	168
50.75	500.00		2,155.18		6,699.10	2,468.39	169
			14,809.33		313.21	2,468.39	170
3,435.40	75,800.00		890.72		5,874.17	18,076.67	171
3,616.45			87,350.66		1,143.16	1,143.16	172
377.71			6,885.40	2,390.00	7,929.18	96,174.74	173
390.00			4,598.28		1,038.47	10,224.40	174
2,943.69			1,821.21		6,921.63	10,819.78	175
			24,837.68	65.00	805.01	2,656.22	176
			1,405.67		6,614.82	81,017.56	177
			3,574.72		1,405.67	1,405.67	178
			10,275.62		1,699.85	5,514.77	179
4,789.70			7,513.40		1,378.35	11,508.97	180
			2,694.73		10,105.73	10,105.73	181
			1,615.98		67.07	711.23	182
1,210.21	16,268.02		519.86		3,108.83	2,135.84	183
			20,464.90		23,073.13	23,073.13	184
			5,563.70		7,698.57	7,698.57	185
			217.67		193.38	410.56	186
5,211.21			14,560.74		2,696.47	8,147.68	187
8,142.41		872.50	1,227.62	3.80	4,331.03	18,896.47	188
					2,007.61	8,895.18	189
							190



TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1928—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
191	De Soto	1875		300	2,140.37	131.00	
192	Dexter	1871		762	19,210.08	537.10	
193	Diagonal	1896		609	4,768.63	355.20	
194	Dickens	1901		341	1,659.64	269.00	96.37
195	Dike	1909		436	2,300.00	308.25	
196	Dixon	1909		197	1,765.01	232.90	10.08
197	Dolliver	1909		135	1,291.34	50.00	
198	Donahue	1909		97	770.08	92.00	
199	Donnan	1922		52	447.80		
200	Donnellson	1892		545	4,009.05	377.90	
201	Doon	1892		567	5,816.37	245.56	50.00
202	Dougherty	1900		220	1,461.82	251.50	
203	Dow City	1884	1904	566	5,428.83	407.90	
204	Dows	1892		1,014	8,421.77	1,306.01	
205	Drakesville	1865		231	796.49	161.22	
206	Dumont	1896		700	8,643.10	745.85	589.79
207	Duncombe	1893		407	807.87	192.00	912.89
208	Dundee	1917		192	772.97	259.05	
209	Dunkerton	1899		303	1,543.37	242.44	
210	Dunlap	1871		1,320	12,134.80	1,370.11	40.90
211	Durant	1890		776	9,745.60	2,202.27	1,394.06
212	Dysart	1881		1,020	18,303.87	432.00	252.16
213	Earlham	1870		829	7,007.32	15,490.78	10,198.08
214	Earling	1892		313	2,401.57	306.50	
215	Earlville	1882		613	2,818.60	320.14	202.62
216	Early	1883		545	7,667.38	1,751.52	
217	Eddyville	1847		856	2,475.00	2,418.32	10.68
218	Edenwau (Rhodes P. O.)	1880		422	8,616.62	1,192.51	1.15
219	Edgewood	1899		659	4,351.91	189.50	
220	Elberon	1893		307	2,117.00	263.68	
221	Eldridge	1900		267	1,703.68	267.30	
222	Elgin	1892		623	6,599.75	749.55	42.00
223	Elkader	1891		1,389	31,634.91	472.00	
224	Elkhart	1904		200	1,309.19	317.00	1.50
225	Elk Horn	1900		333	3,984.81	967.00	1,467.43
226	Elkport	1893	1904	193	1,012.48	148.00	
227	Elliot	1882		498	16,755.54	2,939.51	
228	Ellston	1894		215	1,170.36	138.50	
229	Elsworth			215	3,791.24	807.55	
230	Elma	1891		841	11,507.92	495.01	12.00
231	Ely	1903		163	795.80	109.70	
232	Emerson	1876		459	3,127.64	698.25	
233	Epworth	1880		469	9,185.01	238.50	
234	Essex	1893		783	7,535.54	253.82	
235	Everly	1902		527	6,682.66	605.68	2.50
236	Exira	1880		823	10,294.78	778.44	
237	Exline	1904		577	1,336.56	146.25	
238	Fairbank	1891	1916	660	3,482.50	1,151.73	23.86
239	Farley	1879		642	6,543.05	498.05	
240	Farmersburg	1902		272	1,827.00	263.90	
241	Farmington	1847	1880	1,091	6,673.10	1,007.41	65.90
242	Farmhamville	1893		386	2,244.64	226.00	55.65
243	Farrago	1878		525	5,948.28	9,979.31	
244	Fayette	1874		1,122	8,125.50	454.88	
245	Fenton	1903		371	3,803.42	439.50	31.91
246	Ferguson	1908		292	1,136.49	64.80	
247	Fertile	1903		254	1,181.63	231.43	
248	Floyd	1913		243	537.64	8.00	
249	Floyd	1899	1915	273	2,175.76	442.90	
250	Fonda	1871		1,112	41,386.94	7,053.20	25.00
251	Fontanelle	1855	1866	769	9,910.33	1,258.70	
252	Fort Atkinson	1895		321	1,384.94	285.65	
253	Forstia	1912		129	1,117.89	25.00	
254	Franklin (Via Donnellson)	1874		106	169.35	40.00	

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1927—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1928	Cash balances April 1, 1927	Grand total for year	Number
20.81	180.00		2,292.18		397.53	2,689.71	191
1,505.29			21,432.47	79.64	9,458.16	30,970.27	192
791.14			5,014.97	4,879.00	11,065.97	18,945.97	193
	567.79		1,962.16		3,878.47	5,840.63	194
12,361.77			14,370.02		2,078.75	16,448.77	195
286.73	36.37		2,331.04		1,314.21	3,645.25	196
544.60			1,885.94		1,777.58	3,663.52	197
751.65			1,613.73	2.85	1,764.06	3,477.79	198
			447.80		722.13	1,170.93	199
316.33			4,705.88		982.90	5,688.78	200
678.39	7,626.15		14,514.47		2,804.92	17,319.39	201
			1,738.08		1,738.08	3,476.47	202
9,153.29			14,905.92	433.47	3,301.76	18,740.25	203
1,908.23			11,736.01	179.55	8,876.06	15,791.62	204
			957.71	784.74	2,655.10	3,437.55	205
1,358.08			11,246.82	7.80	2,332.79	13,577.41	206
1,079.10	350.00		339.46	447.08	339.46	1,125.45	207
			1,002.02		585.43	1,617.45	208
4,329.72			1,455.81		430.00	1,900.81	209
4,300.09	3,016.04		20,750.66		7,836.68	28,587.34	210
15,775.32			34,890.85	60.00	1,236.67	36,182.52	211
12,435.82			45,182.00		30,900.82	76,082.82	212
624.35		2.60	3,334.92	748.47	1,342.40	5,425.79	213
6,480.15			9,821.87		5,210.94	15,032.81	214
4,430.22			18,555.12	1,008.76	13,409.31	28,963.19	215
35.71	600.00		6,537.60		2,069.50	8,607.13	216
251.84			5,061.89		796.75	5,858.64	217
1,138.34			5,699.75	500.00	241.73	6,441.48	218
147.17			2,527.85		4,233.03	6,760.88	219
4,072.95			6,043.98		3,301.29	9,345.22	220
628.72			8,020.02	5.10	3,897.81	11,922.93	221
4,704.60	1,790.24		38,601.75	13,594.57	5.71	52,192.03	222
2,369.84			4,627.03	13.50	6,470.96	11,111.99	223
6,973.20	500.00		13,892.49		1,922.42	15,814.91	224
1,960.28			1,160.48	500.00	1,611.79	3,172.27	225
5,175.01			21,065.43	2,112.00	9,131.47	32,288.85	226
1,318.79			1,388.76		1,388.76	2,777.52	227
			9,833.80	9.80	2,943.15	12,786.75	228
			13,333.72	16.95	13,601.82	27,202.49	229
			550.60		140.11	1,045.61	230
512.15	596.00		3,027.25		3,027.25	6,054.50	231
925.98	11.00		3,966.66		905.06	4,871.72	232
8,634.41			8,711.72		9,474.06	18,185.78	233
1,785.42	1,628.34	6,010.60	15,825.15		19,247.74	35,073.89	234
55.00			20,497.59	5.00	7,625.36	28,127.95	235
7,996.24			1,537.81	2,065.35	591.42	4,794.58	236
1,244.51	235.05		15,024.33	1.86	3,501.62	16,127.81	237
			8,491.26		5,883.76	14,375.02	238
1,741.16			2,190.05		519.77	2,709.82	239
5,044.22			8,487.57	777.52	4,974.36	14,239.39	240
851.75			7,562.51		11,501.83	19,064.34	241
	6,883.96	500.00	23,713.30		6,969.17	30,672.47	242
2,560.71			11,141.09	122.63	2,862.57	14,124.69	243
2,005.39			6,280.22	1.00	10,784.07	17,065.29	244
2,676.72			3,868.01	75.00	555.29	4,498.50	245
			1,433.11		141.36	1,574.47	246
			254.27		769.91	1,024.18	247
14,300.51			1,714.27		4,940.72	16,955.50	248
10,701.30	120.00		62,640.65	364.83	15,075.47	78,080.95	249
			16,015.33	696.00	12,196.05	28,907.38	250
			1,679.59		307.50	1,987.09	251
			1,341.89		4,026.50	5,368.39	252
			309.85		40.00	349.85	253



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1928—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
255	Fraser	1904		421	606.00	90.71	
256	Fredericksburg	1894		601	4,133.73	303.00	
257	Frederika	1891		201	236.85	129.00	10.00
258	Fredonia (Via Columbus Jet.	1922		183	13.14	12.00	
259	Fremont	1882		502	3,318.28	317.01	501.39
260	Galt	1913		156	905.15	217.17	
261	Galva	1889	1897	550	9,054.80	565.54	
262	Garber	1904	1907	143	837.46	117.30	
263	Garden Grove	1879		618	5,120.46	190.74	
264	Garnaville	1907		344	1,374.00	248.00	430.33
265	Garner	1881		1,312	50,249.07	1,014.00	100.31
266	Garrison	1883		452	1,337.10	363.55	
267	Garwin	1890		545	6,229.64	405.49	
268	Geneva	1905		252	1,340.61	230.00	
269	George	1889		912	17,322.45	437.00	1.50
270	Gilbert	1904		242	2,379.03	123.00	
271	Gilbertville	1917		238	915.10	287.07	
272	Gilman			449	3,410.84	1,294.86	30.87
273	Gilmore City	1887	1890	905	17,718.24	360.00	
274	Gladbrook			972	10,760.84	3,069.67	1,811.39
275	Gidden	1873		889	11,730.82	375.00	146.90
276	Goldfield	1880		726	7,318.00	689.53	
277	Goodell	1893		301	1,554.35	126.00	
278	Goose Lake	1908		145	826.33	65.00	
279	Gowrie	1881		964	10,138.81	964.63	678.67
280	Graettinger	1894		758	730.48	626.13	678.67
281	Grafton	1896		249	1,196.11	338.00	281.75
282	Graft	1912		72			
283	Grand Junction			1,008	9,543.59	1,014.68	
284	Grand Mound	1884	1903	466	877.97	292.01	1,733.61
285	Grand River	1900		431	1,175.06	189.25	14.00
286	Grandview	1901		331	2,631.01	201.00	
287	Granger	1912		322	2,823.00	3,060.28	86.37
288	Grant	1912		285	1,350.63	257.50	
289	Granville	1891		363	8,297.58	350.30	
290	Gravily	1882		536	912.91	213.75	386.64
291	Gray	1894		191	1,685.65	134.00	
292	Greely	1892		372	2,560.60	322.50	
293	Greene	1879		1,299	8,703.46	1,302.36	1.35
294	Greenfield			1,774	15,220.30	1,316.80	125.00
295	Green Island	1904		134	379.44	111.00	
296	Greenville	1916		154	597.46	97.50	
297	Grimes	1894		459	2,344.63	378.00	
298	Grinwald	1880	1901	1,106	10,724.96	1,136.65	
299	Griswold Center	1877		1,776	20,081.02	1,365.83	
300	Gruver	1913		136	974.45	73.00	
301	Gurnsey	1896		149	980.07	217.32	
302	Guthrie Center	1880		1,824	16,284.34	950.95	360.00
303	Guthrie	1857		1,655	6,999.47	3,744.40	1,532.72
304	Halbur	1902		187	1,330.53	265.82	38.50
305	Hamilton	1900		362	858.61	115.00	
306	Hancock	1891		368	1,196.43	294.00	622.14
307	Hanlontown	1901		306	1,605.08	171.00	
308	Hansell	1919		100	678.53	47.00	
309	Harcourt	1894		309	2,833.24	135.35	
310	Hardy	1915		148	1,347.58	185.80	
311	Harper			238	833.88	177.87	
312	Harpers Ferry	1901		339	1,115.56	190.00	
313	Harris	1903		299	2,022.84	213.00	
314	Hartford	1913		228	1,322.95		
315	Hartley	1888		1,242	40,862.21	1,455.85	
316	Hartwick	1913		113	420.61	42.00	
317	Harvey	1903		439	1,582.47	108.50	
318	Hastings	1877		301	1,717.14	122.00	

## GENERAL TABLES—TOWNS

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1927—GRAND TOTAL

Total municipal industry receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1928	Cash balances April 1, 1927	Grand total for year	Number
10,227.53			789.74		100.57	890.31	255
			14,064.26		5,059.41	19,723.67	256
		150.00	432.85		409.63	841.88	257
			174.14		80.85	254.90	258
1,480.00			4,136.49	270.00	1,088.72	6,097.21	259
1,365.34			2,065.32		305.03	2,665.35	260
		2.75	10,060.58		17,000.48	28,041.06	261
			957.41	1,055.08	30.55	2,043.04	262
308.00			6,519.20	663.95	2,727.94	8,911.09	263
28.00			2,084.33		3,315.78	5,400.11	264
3,203.45			54,566.83		22,968.32	77,535.15	265
			1,619.65		3,783.90	5,403.55	266
390.56			7,055.69	30.50	12,022.52	19,099.71	267
			1,570.61		1,562.12	3,132.73	268
1,887.42			19,128.41		5,134.11	23,262.52	269
501.59			2,800.42		412.18	3,212.60	270
	16.83		1,219.00		477.56	1,696.56	271
2,486.36			7,212.06	2,164.92	5,005.08	14,082.88	272
1,900.62			20,038.86	60.47	5,006.66	25,005.90	273
2,418.48	3,000.00		21,060.38		10,761.10	32,721.48	274
22,740.06			35,228.22	42.95	10,960.43	46,531.65	275
746.24			9,917.91		4,809.00	14,726.91	276
	4,510.54		1,446.35	627.89	609.08	2,773.35	277
			5,402.07		2,071.17	7,473.24	278
2,999.19	264.38		14,363.09	27.15	13,633.97	28,048.15	279
1,419.34			3,454.62		1,068.46	5,413.06	280
2,850.33			4,675.19		4,880.76	9,555.95	281
			966.06				282
2,004.45			11,554.83	417.55	9,625.82	21,684.70	283
		3,108.96	3,109.02		3,177.65	11,336.68	284
			1,378.91	300.00	130.69	1,709.60	285
	1,000.00		3,232.01	1,000.00	316.65	4,548.66	286
2,066.50			10,836.18		6,613.15	17,348.33	287
			1,613.13	290.85	80.07	1,984.05	288
			8,067.08	4,326.00	78.02	13,341.10	289
			2,280.30		548.00	2,828.30	290
			2,138.28		83.14	2,221.42	291
			2,915.60		468.69	3,384.29	292
4,065.25	8.50		14,076.72	272.51	7,754.51	22,103.74	293
42,738.02			59,470.12		47,897.29	107,297.41	294
			490.44		369.08	840.52	295
			2,456.70		2,663.75	5,059.45	296
5,274.00			7,006.63		1,078.48	9,079.11	297
3,180.56			15,041.71		14,590.05	29,631.76	298
9,080.50			27,367.44	12.00	28,437.67	56,805.11	299
			1,077.39		521.63	1,599.02	300
			26,570.15	782.01	961.62	2,149.01	301
5,921.09	3,053.58		38,543.82		46,686.22	85,230.04	302
26,667.22			4,804.36		11,329.31	42,879.13	303
2,031.58	288.75		1,018.61		2,809.21	7,614.19	304
45.00			2,112.87		1,533.31	3,646.18	305
			2,776.68		1,232.81	4,009.49	306
			725.53	100.00	966.95	2,373.63	307
			5,480.32	127.21	81.43	5,688.96	308
2,511.73			1,691.68		3,417.74	9,025.27	309
		58.30	1,011.76		3,225.64	4,237.40	310
			2,609.36		94.14	1,105.80	311
1,202.82			4,445.45		829.83	5,272.70	312
1,223.18			1,359.65		5,273.43	7,496.61	313
			69,544.17	2,272.50	25,087.35	96,904.02	314
26,575.81	552.33		467.61	87.55	190.79	740.96	315
			1,600.97		1,600.97	1,600.97	316
25.00	40.59		1,904.73		760.18	2,664.91	317



TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1928—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1928 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
310	Havelock	1892		366	2,270.52	419.94	
320	Hawkeye	1885		527	4,143.62	192.00	
321	Hayesville	1916		110	1,273.00	101.50	4.00
322	Hazleton	1893		546	1,470.61	148.07	
323	Hedrick	1882		805	7,719.11	389.40	
324	Henderson	1893		224	1,089.54	142.00	
325	Hepburn	1883		102	539.09	100.00	
326	Hills	1906		292	1,173.89	61.90	
327	Hillsboro	1916		306	643.87		315.87
328	Hinton	1907		297	2,572.67		1,947.12
329	Holland	1897		204	931.33	157.70	
330	Holstein	1883	1,372	58,013.10	2,160.40		
381	Holy Cross (Via N. B. Vista)	1898		101	1,008.59	130.00	
332	Hopewell, via Murray	1896		92	126.21		
333	Hopkinton	1879		729	4,681.26	260.60	
334	Hornick	1896	1915	311	1,535.00	289.00	
335	Hospers	1899		594	796.77	735.20	
336	Hubbard	1881		753	4,929.42		5.00
337	Hudson	1893		425	6,508.72	325.50	161.50
338	Hull	1886		916	12,542.83	2,465.48	
339	Humeston	1881	1917	1,036	15,198.91	426.14	
340	Hurstville	1902		113	412.10		
341	Huxley	1922		373	5,107.57	341.50	
342	Imogene	1881		253	979.87	549.21	
343	Inwood	1883		731	6,841.03	303.47	
344	Ionia	1891		260	2,579.34	259.00	
345	Ireton	1890		674	11,180.19	559.00	
346	Irwin	1892		316	2,607.00	191.00	
347	Jackson Junction	1897		127	981.65	100.00	
348	Jamaica	1901		285	3,070.75	1,107.10	
349	Janesville	1895		315	1,297.72	104.50	17.15
350	Jesup	1876		716	6,827.52	436.31	59.34
351	Jewell Jet. (P. O. Powell)	1883		559	10,602.76	902.17	2,064.42
352	Joice	1913		224	2,033.00	210.00	
353	Jolley	1896		200	1,011.00	115.00	
354	Kalona	1890		691	5,454.29	338.60	
355	Kamrar	1896		266	2,716.37	148.00	
356	Kanawha	1902		645	8,301.98	2,235.00	21.69
357	Kearlston	1881	1890	588	2,556.00	84.00	
358	Kelley	1900		196	1,980.55		
359	Kellogg	1873		574	5,087.00	1,113.13	
360	Kennett	1894		394	1,838.85	369.00	113.00
361	Kent	1908		199	1,488.09	75.00	
362	Keosauqua	1898		968	3,756.92	257.00	
363	Keota	1873	1,067	10,617.83	1,005.81	1,031.98	
364	Keweenaw	1912		357	1,770.79	220.00	
365	Keystone	1894		324	5,006.89	535.50	
366	Kimballton	1908		350	2,183.15	357.00	992.47
367	Kingsley	1884		1,116	21,969.73	1,080.00	
368	Kinross	1893		143	424.13	89.00	
369	Kirkman	1892		167	1,903.34	128.25	
370	Kirkville	1882		226	378.67	387.14	
371	Kiron	1900		285	1,075.21	176.00	
372	Klemme	1887		455	5,778.81		4.00
373	Klerner	1901		151	1,025.44	130.00	
374	Lacona	1880		448	1,141.85	370.15	
375	Ladora	1879		279	2,591.92	197.75	
376	Lakota	1918		462	2,622.11	455.01	10.00
377	Lake Mills	1880	1,588	13,985.06	1,423.65		
378	Lake Park	1892		730	12,717.07	896.45	
379	Lake View	1887	1912	866	6,483.92	8,627.58	
380	Lamoni	1885		1,649	19,507.18	480.00	53.88
381	Lamont	1892		560	3,764.59	321.94	4.80
382	Lamotte	1873		284	1,876.49	203.00	

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1927—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1928	Cash balances April 1, 1927	Grand total for year	Number
1,642.06			4,322.52		20,388.90	24,721.51	319
1,384.44			5,694.06		1,973.54	7,577.60	320
			1,274.53		788.93	2,163.46	321
883.64			1,888.68		1,499.06	3,387.74	322
			8,922.45	2,164.76	1,356.31	12,513.52	323
			1,351.54		1,783.12	3,034.66	324
			439.09		1,812.51	2,251.60	325
			1,234.89		425.49	1,660.38	326
			1,250.79		1,250.74	2,501.53	327
6,441.87			10,961.66		647.27	11,608.93	328
			1,089.03		751.86	1,840.88	329
6,174.50			66,348.00		35,029.89	102,277.89	330
			1,374.69		265.94	1,640.63	331
			126.21			136.21	332
1,000.91		17.99	5,969.70		4,706.10	10,666.86	333
3,897.67			5,722.33		7,297.47	13,019.80	334
787.90			8,579.87		3,806.74	12,446.61	335
1,588.29			6,958.46		8,644.99	15,003.45	336
6,892.37			13,887.99		12,214.23	26,102.22	337
			15,008.31		4,354.40	19,362.71	338
3,412.92			19,637.97		10,324.18	29,962.15	339
			412.16		248.00	660.16	340
			5,750.99		2,355.44	8,106.43	341
		1,500.00	2,829.08		1,099.72	3,928.80	342
2,276.85	174.00		9,597.35	1,044.87	155.27	10,797.49	343
		1,375.00	4,213.34		3.00	4,216.34	344
			12,156.95		1,544.51	13,701.46	345
			7,016.91	502.38	1,335.42	10,253.69	346
			1,081.65		215.97	1,297.62	347
			4,177.85		2,361.08	6,538.93	348
	500.00		1,919.37		39.11	1,958.48	349
1,294.73			8,638.41	47.61	1,834.46	10,520.48	350
943.01	10,368.98		24,061.34	200.29	6,185.59	31,347.22	351
			2,343.69		13.81	2,357.50	352
3,845.11		4,900.00	9,850.11		285.50	10,135.61	353
392.06	2,787.60		8,922.29		474.16	9,396.45	354
723.94		10.00	2,568.31		4,006.49	7,600.80	355
1,533.47			12,112.14	127.26	14,188.55	26,427.95	356
			3,044.60	2.86	2,905.84	6,013.29	357
2,240.15			4,322.70		2,158.90	6,481.00	358
			7,101.09		5,606.50	12,707.59	359
			2,350.85	1.36	1,452.21	3,804.42	360
			2,603.09	5.40	1,056.91	2,659.40	361
			4,784.13	12.91	5,414.19	10,211.23	362
			14,571.99	449.13	3,296.06	18,317.18	363
			1,990.79		1,482.24	3,473.03	364
			6,289.98		2,510.01	8,799.99	365
			15,661.51		9,123.25	24,784.76	366
			25,918.33	15.78	24,513.35	50,447.06	367
			313.13		138.15	451.28	368
			1,686.65		3,185.00	4,871.65	369
			760.81		336.97	1,097.78	370
			3,080.97		2,574.04	5,655.01	371
	161.94		7,318.96		7,709.73	15,028.69	372
			1,132.44		1,931.34	3,063.78	373
			7,303.74		4,859.96	12,163.70	374
5,841.74			7,429.35		4,859.96	12,163.70	375
659.65			3,803.77		3,225.74	7,129.51	376
1,934.39			17,343.10	3.50	10,387.43	27,734.03	377
2,315.62			15,899.14	531.28	6,813.25	23,243.67	378
27,236.13			37,546.74	3.48	15,912.49	53,492.71	379
4,099.05		8,645.91	33,188.54		14,511.26	47,799.80	380
764.49			4,855.38	88.88	1,182.56	6,106.67	381
153.62			2,233.11	3,580.07	485.66	6,048.28	382



TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1928—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
383	Lanesboro	1903		294	1,416.25	466.75	
384	Lansing	1873		1,389	6,492.88	972.79	806.61
385	La Porte City	1871	1897	1,406	15,773.63	2,721.50	
386	Larchwood	1892		424	3,705.45	352.50	
387	Larabee	1896		186	3,119.12	135.45	
388	Latimer	1911		349	1,781.89	339.00	
389	Laurel	1903		223	1,285.49	180.25	
390	Laurens	1890		864	9,577.72	3,123.37	2,588.96
391	Lawler	1871		577	1,656.95	295.00	
392	Lawton			240	2,187.87	235.95	
393	Le Claire			739	3,309.89	452.50	
394	Ledyard	1896		244	2,368.32	295.00	
395	Le Grand	1891	1911	336	1,533.18	235.45	
396	Lehigh	1883		1,038	5,915.72	1,581.54	
397	Leighton	1909		128	520.52	66.00	19.86
398	Leland	1895		143	1,243.08	108.75	
399	Lenox	1875		1,211	12,575.72	1,009.98	21.88
400	Le Roy	1904		171	652.08	10.00	
401	Lester	1893		375	3,524.00	110.00	
402	Letts	1897		386	3,320.97	165.00	
403	Lewis	1874	1881	575	2,721.48	359.84	
404	Libertyville	1916		325	1,223.41	268.00	
405	Lidderdale	1905	1909	212	2,727.46	240.10	
406	Lime Springs	1876		562	2,376.39	408.50	
407	Lincoln	1913		156	2,740.97	204.50	
408	Linlen	1895		280	2,314.62	335.50	
409	Linsvold	1871		534	4,360.34	71.00	
410	Linn Grove	1912		403	5,672.06	272.00	
411	Lisbon	1873		843	16,937.22	482.45	9.00
412	Liscomb	1874		339	1,989.69	676.12	
413	Littleport	1907		188	444.55	117.00	
414	Little Rock	1894		692	4,440.58	4,540.61	
415	Little Sioux	1883		414	1,622.32	140.50	
416	Livernore	1883		611	892.94	442.00	45.66
417	Lockridge	1913		238	761.25	282.40	30.13
418	Logan	1876		1,422	15,902.45	523.25	
419	Lonsville	1888		719	23,539.57	1,478.85	445.00
420	Lone Rock	1916		169	1,619.82	124.00	
421	Lone Tree	1892		676	3,681.37	522.30	418.65
422	Long Grove	1913		151	795.10	75.00	964.96
423	Lorimer	1889		691	4,028.73	311.68	19.00
424	Lost Nation	1903		541	9,635.00	390.40	516.57
425	Lovilia	1900		807	4,334.89	380.50	
426	Lowden	1869		703	6,473.80	1,234.00	
427	Low Moor	1897		250	2,095.41	450.68	
428	Lusana	1911		180	1,415.52	188.00	
429	Lucas	1896		508	1,102.31	316.50	
430	Luther	1903		434	1,436.39	37.50	
431	Lu Verre	1887		381	5,106.71	9,707.55	16.12
432	Luxemburg (P. O. Vienna)	1912		104	753.16	86.00	27.37
433	Luzerne	1895		188	705.64	85.00	194.79
434	Lynaville	1873		462	1,550.77	242.00	
435	Lytton	1911		364	4,708.61	366.00	
436	Macedonia	1892		376	1,894.75	130.00	
437	Macombsburg	1876		217	612.00	143.50	
438	Maguolia	1833		288	925.02	2.25	
439	Malcolm	1895		381	3,302.85	135.10	79.73
440	Mallard	1895		281	2,895.81	409.62	
441	Maloy	1902		105	258.88	25.00	
442	Malvern	1872	1,257		11,348.97	320.00	
443	Manilla	1887	1,218		16,275.03	19,631.31	
444	Manly	1898	1,475		4,625.76	1,553.50	
445	Manning	1880	1,710		25,186.14	1,598.85	
446	Manson	1877	1,429		42,960.27	6,394.51	75.00

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1927—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1928	Cash balances April 1, 1927	Grand total for year	Number
2,900.76			1,883.00		349.81	2,332.81	283
7,779.82			11,268.94	12.50	5,056.85	14,338.29	384
4,095.45			15,456.13	500.00	3,302.50	22,307.63	385
558.78			11,837.74		8,361.06	30,198.83	386
			1,571.02		244.92	7,815.96	387
			2,673.67		1,435.30	4,107.97	388
			1,465.74		1,164.61	5,630.35	389
16,866.39			22,155.74	135.50	42,897.72	75,189.50	390
8,304.39			10,156.34		639.40	10,795.74	391
553.58			2,947.40	438.61	2,058.03	5,444.04	392
499.80			3,753.70	447.38		4,201.08	393
			3,054.12	110.00	1,722.15	4,926.27	394
8,420.33			15,917.59		792.25	5,600.98	395
			706.38	900.00	8,791.69	24,700.58	396
35.00		100.00	1,386.83		109.27	1,706.65	397
5,002.05			18,609.63	5,127.86	519.50	1,006.42	398
			692.98		4,373.65	38,110.14	399
3,283.00			6,926.00		71.14	734.12	400
2,044.01			2,485.97		6,089.00	13,015.00	401
			1,145.92		4,150.73	6,630.70	402
			3,207.56		1,734.93	5,436.49	403
			3,144.42	85.00	908.56	3,630.98	404
			3,209.79		4,048.97	7,316.53	405
			2,650.12		3,169.00	6,318.42	406
			4,340.59		754.01	3,903.80	407
			6,942.90		3,696.47	4,706.50	408
			41,204.75	3,141.78	1,762.67	4,340.59	409
3,299.81	21,176.27		2,755.72	24.00	4,534.11	10,382.42	410
			561.55	108.45	5,336.89	10,382.42	411
			9,756.92	11.54	2,786.53	5,566.25	412
			3,968.25		873.58	1,042.38	413
		236.25	9,077.76		506.79	10,275.25	414
			1,344.49		195.60	4,190.85	415
			1,838.06		15,974.72	25,912.48	416
			1,838.06		225.96	4,190.85	417
		370.69	19,162.33	3,908.75	27,135.56	49,337.64	418
			26,530.30	111.78	15,641.96	42,384.04	419
			1,976.01	43.90	5,903.96	7,523.87	420
			6,881.45		7,030.40	13,411.85	421
			1,838.06		3,060.54	4,888.60	422
			4,550.71	8.50	90.78	4,360.99	423
			1,324.97		5,588.59	15,464.58	424
		3.25	4,718.64		2,060.05	6,777.69	425
			8,753.94	264.64	3,283.17	12,280.75	426
			3,214.64	1,000.00	1,238.23	5,452.87	427
			1,694.12	1,973.95	1,037.88	6,610.9	428
			1,418.81		365.80	1,734.61	429
			1,831.77		1,051.92	3,873.70	430
			2,946.69		10,490.97	14,437.66	431
			1,306.53	30.00	127.09	1,435.62	432
			1,281.80		850.86	2,132.66	433
			1,792.77			1,792.77	434
			5,908.01		1,705.07	7,613.08	435
			3,013.87		2,971.39	5,985.26	436
			755.50		328.54	1,084.04	437
			1,331.17		1,846.77	3,177.94	438
			4,374.52		3,015.41	7,389.93	439
			538.84		804.22	4,673.82	440
		321.93	283.88		136.40	430.28	441
			1,377.36		5,309.73	18,386.06	442
			30,562.67		23,781.12	92,888.38	443
			7,722.47		4,711.54	15,660.70	444
			6,289.75	16.48	11,386.44	18,386.06	445
			8,765.24		54,637.30	112,734.22	446



TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1928—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
447	Mapleton	1878		1,333	17,533.22	4,287.21	
448	Marathon	1892		558	3,721.26	501.32	
449	Marble Rock	1881		441	1,503.74	5,419.24	149.06
450	Marcus	1882		1,066	13,177.26	1,658.55	1.00
451	Marne	1892		235	1,864.16	227.50	
452	Marquette	1892		829	4,315.25	516.50	
453	Martelle	1899		168	874.36	159.00	
454	Martinsburg	1887		290	738.50		
455	Martinsdale	1920		131	10.84	127.50	
456	Marysville	1875		200	220.00	50.00	
457	Masonville	1901	1915	228	869.28	100.00	
458	Massena	1887		324	4,206.57	180.30	
459	Matlock	1897		110	705.90	80.28	
460	Maunice	1891		287	2,421.90	233.80	238.43
461	Maxwell	1883		755	5,482.04	810.50	
462	Maynard	1887		426	3,365.53	300.00	
463	Maysville (Walcott P. O.)	1900		70	233.85	110.00	3.96
464	McCallsburg	1920	1921	292	2,379.09	173.36	
465	McCausland	1909		102	825.44	98.00	
466	McClelland	1906		150	1,065.29	470.50	
467	McGregor	1900		1,200	9,574.81	1,430.00	36.88
468	McIntire	1894	1922	337	1,901.07	229.50	8.50
469	Mechanicville	1867		828	11,700.44	642.50	
470	Medapolis	1875		839	8,037.33	10,301.01	20.00
471	Melbourne	1895		464	3,753.32	435.32	
472	Melcher	1913		1,548	5,515.91	1,159.00	4.38
473	Melrose	1882		486	2,412.13	302.00	
474	Melvin	1891		512	321.29	124.00	
475	Menlo	1882		449	1,409.54	257.00	
476	Meriden	1874		229	1,267.93	172.75	
477	Merrill	1894		633	8,515.25	561.00	
478	Meservey	1893		245	1,468.21	298.00	23.25
479	Middletown	1893		134	844.92	56.00	
480	Miles	1893		257	3,988.00	242.00	506.00
481	Millford	1892		1,103	10,448.51	786.50	
482	Millersburg	1911		243	849.33	174.79	
483	Millerton	1916		193	595.10	19.50	294.88
484	Milo	1880		596	2,982.85	100.05	
485	Milton	1855		853	4,298.74	273.25	
486	Minburn	1892		350	1,625.04	255.00	
487	Minden	1890		384	3,528.35	292.63	
488	Mingo	1903		272	3,478.90	308.75	
489	Mitchell	1879		219	489.82	124.00	
490	Mitchellville	1875		773	7,391.90	290.00	
491	Modale	1873		400	3,244.72	283.61	
492	Mondamin	1881		451	9,677.68	416.10	
493	Moneta	1903	1917	83	155.06	179.69	
494	Monmouth	1894		188	761.28	277.25	
495	Monona	1897		1,079	22,537.36	892.89	1,108.82
496	Monroe	1870		873	14,325.61	1,627.50	974.33
497	Montezuma	1868		1,333	13,197.90	1,890.79	
498	Montour	1870		378	2,069.23	82.00	
499	Montrose	1896		616	2,078.55	314.00	
500	Moorhead	1902		376	3,983.23	150.00	
501	Moorland	1902		179	559.66	86.50	
502	Moravia	1882		848	2,914.64	404.75	
503	Morning Sun	1880		847	6,083.25	342.70	
504	Morrison	1884		171	480.24	134.50	
505	Moulton	1909		1,519	28,793.00	873.50	209.30
506	Mt. Auburn	1906		246	1,159.00	96.00	8.70
507	Mt. Ayr	1863		1,677	19,228.16	607.00	
508	Mt. Sterling	1907		187	545.26		
509	Mt. Union	1904		150	962.22		
510	Mt. Vernon	1869	1893	1,499	14,402.90	4,513.01	89.86

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1927—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1925	Cash balances April 1, 1927	Grand total for year	Number
18,022.56		1,060.00	40,902.90	8,127.15	6,741.08	50,771.17	447
11,075.78			15,298.36		11,571.68	26,870.04	448
807.75			7,069.82		9,455.67	17,435.49	449
3,584.57			15,431.36	7.25	11,233.17	29,661.80	450
574.55	809.46		3,485.67	384.87	2,800.37	6,070.91	451
1,728.32			6,660.07		1,451.38	8,111.45	452
		25.00	1,068.26		705.06	1,783.32	453
			738.50		1,161.07	1,899.57	454
2,443.65			2,581.97	76.00	1,737.00	4,394.97	455
8.56			278.56		73.76	352.32	456
			969.28		227.13	1,196.41	457
744.40	24,219.33		846.24		564.64	31,813.20	458
			3,633.65	368.42	1,182.82	2,929.06	459
669.00		60.63	7,871.40	1.70	156.02	10,008.85	460
1,578.86			4,407.73	1,245.00	8,133.75	16,008.85	461
745.30			539.94		1,267.39	6,930.12	462
192.13			2,451.45		809.29	1,349.23	463
			3,603.44	.85	3,681.80	6,083.60	464
			1,505.70		1,719.15	2,642.50	465
4,035.47			15,072.74		50.49	1,556.28	466
			2,139.07		18,807.41	39,940.15	467
2,176.74		476.90	15,086.58	1,386.33	977.68	3,716.76	468
2,066.74			29,415.08		7,183.22	29,606.13	469
			4,188.64		9,645.42	39,060.50	470
			6,679.29	12.92	1,486.53	5,675.17	471
		89.07	2,806.20	1,650.09	4,037.54	10,729.55	472
	1,216.25		1,720.04		998.49	5,461.78	473
		103.91	1,770.45		15,188.99	16,959.00	474
2.50	135.00		1,578.18	1,208.63	2,700.81	4,470.76	475
2,030.75			11,100.00		2,796.81	27,966.81	476
741.53	500.00		3,029.92	550.45	11,046.84	22,146.84	477
			800.92		2,588.60	6,169.04	478
1,165.78			5,901.78		489.55	1,370.47	479
2,135.75			14,291.12		7,674.40	33,476.18	480
			1,064.12		11,987.67	29,278.83	481
			819.48		858.60	1,682.72	482
14,443.16			17,636.06		308.43	1,057.91	483
			4,571.99	388.85	3,171.39	20,697.45	484
6,624.32			7,064.36		749.57	5,700.91	485
626.94			4,445.02	1.58	1,470.60	9,376.54	486
			3,787.65		2,785.72	7,222.74	487
			613.83		1,300.51	4,988.16	488
			6.25		1,057.91	690.07	489
3,009.35			11,390.55	12.55	2,581.89	13,984.56	490
182.45	3,519.46		7,200.24	471.72	1,356.81	9,058.77	491
			10,068.78		540.48	4,197.46	492
			273.47		600.64	1,268.67	493
373.61			1,412.14		1,820.86	3,232.70	494
2,876.07			37,329.39	14.00	10,229.27	37,593.92	495
1,411.51			18,408.94		15,793.66	34,170.99	496
2,286.00			17,380.69		8,883.15	26,244.31	497
			2,151.33	480.47	216.28	2,967.61	498
			2,614.96	1,000.00	730.14	4,335.10	499
			5,364.50		6,001.36	11,365.86	500
		15.00	4,541.89		1,579.15	6,120.54	501
396.00			3,739.39		1,015.13	4,754.52	502
1,394.50	2.16	2,777.89	10,600.60		5,278.57	25,659.56	503
			604.84		1,940.77	2,545.61	504
4,685.00			34,557.80		6,461.91	41,019.71	505
	600.85		1,864.05		603.86	2,467.91	506
4,862.30	5,700.00		30,337.46	89.76	6,093.48	36,540.70	507
			545.26		310.01	855.27	508
			962.22		1,656.11	2,618.33	509
			24,845.75	14,960.79		39,806.54	510



TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1928—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
511	Moville	1898		889	6,644.59	1,712.67	
512	Murray	1880		792	3,596.90	485.47	
513	Nashua	1869	1,227	18,719.43	631.10	435.90	
514	Nemaha	1915		158	646.40	110.13	
515	Neola	1882	1910	808	2,858.02	3,205.91	
516	New Albin	1895		687	4,613.69	629.48	
517	Newell	1876		869	14,476.71	3,371.50	196.64
518	Newhall	1912		320	2,347.02	439.00	906.94
519	New Hartford	1883		465	2,862.87	472.85	604.85
520	New Liberty	1909		109	840.03	164.04	15.00
521	New London	1860		1,333	10,065.14	390.54	3,600.00
522	New Market	1882		646	2,696.22	617.85	
523	New Providence	1893		268	400.43	65.00	415.36
524	New Sharon	1871		1,050	20,600.80	396.54	
525	New Vienna	1895		242	1,196.50	2,020.90	
526	New Virginia	1900		402	1,611.56	178.00	100.15
527	Nichols	1884		364	9,232.16	195.11	22.00
528	Nodaway	1900		306	1,084.30	165.50	
529	Nora Springs	1875		1,112	14,950.70	1,391.25	
530	Northboro	1908		218	1,135.14	287.50	
531	North Buena Vista	1908		190		50.00	684.98
532	North English	1891		538	11,597.25	67.00	784.14
533	North Liberty	1907		207	1,159.87	295.92	
534	North Washington	1904		103	605.14	85.50	
535	Northwood	1888	1,499	10,022.71	816.98		
536	Norwalk	1900		322	1,427.36	36.00	300.01
537	Norway	1895		521	2,322.77	387.15	1,712.71
538	Numa	1909		577	591.07	326.00	
539	Oakland	1882		1,104	12,336.66	1,252.00	
540	Oakville	1902		413	3,114.24	228.00	
541	Ocheyedan	1891		615	8,102.64	533.99	
542	Odesholtz	1878		1,294	62,423.82	1,266.78	
543	Ogden	1878	1901	1,625	9,217.75	955.50	
544	Okoboji	1922		154	2,719.17	107.00	
545	Olds	1900		206	1,017.09	316.38	475.41
546	Olma	1879		648	4,010.89	325.30	198.42
547	Olivia	1902		1,865.61		271.00	
548	Onida	1912		114	507.33		
549	Onslow	1888		234	1,514.76	149.00	102.00
550	Orange City	1884	1,620	36,354.37	1,238.27	10,410.02	
551	Orchard	1913		138	624.25	50.00	
552	Orient	1882		427	1,896.42	60.00	686.19
553	Orleans (P. O. Spirit Lake)	1886	1917	109	1,430.21	93.00	
554	Oswan	1876		849	11,599.01	675.88	2,364.38
555	Osterlock	1904		115	148.63	59.00	
556	Oto	1888		344	3,909.68	8,427.49	
557	Ottosen	1908		187	615.51	134.50	32.50
558	Owasa			117	250.05	50.00	
559	Oxford	1881		581	13,194.49	406.55	
560	Oxford Junction	1893		782	6,233.57	1,431.19	1,981.28
561	Oyama	1908		97	774.50	127.00	
562	Pacific Junction	1882		682	2,718.53	388.80	
563	Packwood	1894		261	1,304.77	112.00	
564	Palmer	1900		319	1,661.55	483.00	
565	Palo	1903		209	683.80	62.00	
566	Panama	1888	1891	204	2,203.00	209.00	
567	Panora	1872		904	11,042.00	528.00	122.50
568	Parkersburg	1874	1,119	21,065.96	1,380.76	179.25	
569	Parnell	1881		1	1,257.77	184.50	
570	Paton	1883		411	2,292.31	95.00	
571	Patterson	1877	1912	132	431.93	50.00	
572	Paulina	1882		996	24,446.40	1,171.40	851.74
573	Persia	1889		422	5,693.59	603.26	
574	Peru	1897		241	1,859.50	240.00	

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1927—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1928	Cash balances April 1, 1927	Grand total for year	Number
2,415.99			10,773.25		13,085.60	22,858.85	511
4,082.46			2,470.61		5,553.07	27,894.05	512
2,878.14			22,664.66		1,455.11	27,894.05	513
			756.53	4.00	604.58		514
14,573.93			20,637.86	94.33	5,310.63	26,042.63	515
644.74	8,506.40		14,454.19	1,129.07	1,469.37	17,092.63	516
4,709.35	28.02	234.38	25,019.38	7,000.80	3,238.38	33,355.36	517
			5,591.96		737.67	4,420.61	518
604.85			1,019.68		5,332.64	9,236.18	519
15.00			23,893.78	112,091.02	4,908.74	160,148.84	520
			3,314.07		1,282.65	4,596.72	521
268.27			1,169.06		1,723.98	2,893.04	522
1,492.68	400.00		22,769.78		130.74	22,900.52	523
374.70			1,561.30		374.97	3,966.87	524
			1,880.71		1,982.32	3,872.03	525
355.50	400.00		3,204.79	265.92	3,854.74	3,854.74	526
			1,249.80	24.93	1,868.06	3,142.81	527
1,670.97			18,012.89	1,686.82	16,322.50	36,022.21	528
1,422.64			734.98		240.77	1,683.41	529
1,407.92			14,455.33	59.50	288.55	1,118.63	530
		32.22	2,687.99		11,046.99	25,569.02	531
		1,322.17	638.09		2,781.50	5,449.49	532
2,522.99			13,372.63		34.43	687.82	533
			1,763.37		9,799.32	23,099.15	534
577.25			4,999.88		149.07	1,969.44	535
	1.58		912.63	92.80	16.80	1,022.25	536
3,696.59			17,278.05		9,613.48	26,891.53	537
			3,352.24	80.42	2,613.12	6,045.78	538
9,333.83			4,523.69		16,562.31	15,562.31	539
696.70	17,110.01		85,324.20	1,068.83	9,312.68	95,695.81	540
16,590.19	16,089.87		48,703.01	39.28	16,941.53	60,683.81	541
			2,836.17		1,884.44	4,710.61	542
2,228.23	1,871.81		1,808.88		2,806.80	4,175.68	543
			8,644.63	2,938.13	764.20	12,346.98	544
			2,137.61		246.78	2,484.39	545
			494.36		74.76	569.12	546
29,777.81			2,222.16		4,485.28	26,263.25	547
			77,780.47		19,729.23	97,509.70	548
6,626.96			674.25	4,000.00	2,454.22	7,128.47	549
2,724.37			9,260.59		1,702.85	10,963.44	550
			1,513.21		931.30	2,444.51	551
			17,363.54		5,809.88	23,173.40	552
			307.83		35.60	343.43	553
661.81	42.88		13,041.86		4,700.96	17,745.76	554
			892.61		2,394.21	3,286.82	555
			300.06		21.54	321.60	556
			13,691.04	1,830.00	1,208.48	16,529.52	557
2,717.59			3,365.21	454.06	3,265.97	16,073.74	558
			961.55		100.06	1,061.61	559
			3,067.83	147.46	2.47	3,157.76	560
			1,349.06	16.00	1,681.66	2,886.68	561
1,290.99	32.29		5,435.54		7,839.62	11,326.16	562
			735.80		246.51	982.31	563
93.00			2,505.00		1,686.00	4,191.00	564
15,948.88			27,671.28	3,444.19	17,135.83	48,251.30	565
2,301.84			25,834.81	4.64	53,929.12	79,758.57	566
			1,442.27		63.57	1,505.84	567
6,968.44			3,067.76		8,892.86	18,129.61	568
			591.63		667.29	1,258.92	569
19,742.36			46,218.90	29.50	12,021.29	58,270.19	570
789.00			5,085.96		5,444.36	10,530.34	571
			1,500.60		2,405.95	3,906.40	572



TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1928—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
575	Peterson	1887		692	5,142.34	572.26	
576	Pierson	1891		536	1,612.05	1,441.11	
577	Pilot Mount	1891		283	634.25	170.00	
578	Pioneer	1910		91	292.34	100.00	
579	Plagah	1904		375	1,919.65	221.00	
580	Plainfield	1895		262	210.22	180.50	
581	Plano	1916		210	364.33	33.00	
582	Pleasanton			219	786.34	92.50	
583	Pleasant Plain	1900		172	195.00		
584	Pleasantville	1872		872	10,524.16	827.11	569.50
585	Plover	1915		268	1,819.90	221.75	
586	Plymouth	1900		403	3,754.63	69.00	
587	Pocahontas	1892	1909	1,353	31,269.08	3,730.90	
588	Polk City	1875		294	1,490.95	200.00	
589	Pomeroy	1880		844	31,772.82	784.80	
590	Popejoy	1908		217	1,197.45	302.00	353.50
591	Portsmouth	1900		384	2,428.06	367.00	
592	Portville	1900		1,000	26,230.18	1,918.86	766.17
593	Prarieburg	1905		146	455.98	94.00	10.80
594	Prarie City	1896		772	8,821.33	888.75	2,780.79
595	Prescott	1891		423	2,489.48	81.00	
596	Preston	1890		636	7,583.73	110.33	594.05
597	Pringhar	1888		901	8,388.01	3,224.25	6.40
598	Princeton	1891		424	2,869.78	301.45	
599	Promise City	1891		244	1,412.60	54.00	
600	Protiva	1894		230	936.73	780.20	
601	Pulaski	1893	1908	420	2,132.40	206.75	
602	Quasqueton	1902		308	1,384.06	262.25	
603	Quimby	1906		378	6,944.01	1,296.84	
604	Radcliffe	1891		661	4,519.61	405.62	3.00
605	Rake	1908		252	2,380.66	302.00	
606	Ralston	1903		172	1,439.64	77.00	
607	Randall	1897		127	566.56	27.00	
608	Randolph	1881		361	1,832.48	200.92	3.00
609	Rathbun	1893		571	389.45	195.00	
610	Readlyn	1905		419	5,015.56	454.50	
611	Reasnor	1914		237	540.79	74.00	462.27
612	Redding	1882		287	841.64	111.25	
613	Redfield	1881		734	5,968.71	4,046.51	
614	Redneck	1877	1,417	15,282.05	467.26		
615	Rembrandt	1901		276	1,708.86	343.00	45.38
616	Remsen	1887	1888	1,303	7,555.27	1,491.55	
617	Renwick	1891		461	10,290.19	441.15	.50
618	Riceville	1892		972	6,271.69	523.95	
619	Richland	1898		552	5,709.64		
620	Ricketts	1902		169	1,905.71	397.50	
621	Ridgeway	1894		350	5,130.37	462.26	
622	Rindall	1914		138	588.82	94.50	
623	Ringsted	1900		565	3,971.86	500.50	
624	Rippey	1896		363	4,562.20	189.00	
625	Riverside	1875		685	6,720.89	309.00	19.15
626	Riverton	1876		606	1,056.10	417.10	
627	Robins	1910		189	805.56	60.00	
628	Rock Falls	1878		96	236.27		
629	Rockford	1878		906	17,635.19	815.54	85.88
630	Rock Valley	1888		1,242	9,370.46	1,384.75	
631	Rockwell	1881		734	6,158.38	408.16	
632	Rodman			140	715.09	99.00	
633	Rodney	1891		161	712.90	2,079.00	
634	Roland	1892		768	11,294.61	149.00	
635	Rolfe	1883		961	7,537.45	3,197.87	1.00
636	Rome	1896		170	288.20		
637	Rose Hill	1877		250	1,614.19	129.00	
638	Rossie			77	436.23	85.00	

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1927—GRAND TOTAL

Number	Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1928	Cash balances April 1, 1927	Grand total for year	Number
575	1,002.81			5,647.41		5,711.93	11,859.34	575
576	4,698.28			4,698.28		13,890.10	18,588.39	576
577	3,122.81	45.00		3,167.81	10.30	1,968.70	5,091.71	577
578	294.34			294.34		809.98	706.32	578
579	4,583.91			6,674.56		2,948.22	9,622.78	579
580				399.72	1,439.00	1,614.29	3,343.11	580
581				397.33		305.95	705.28	581
582				878.84		529.50	1,408.34	582
583				198.08		30.40	228.48	583
584	1,067.77			13,399.53		10,011.04	23,410.57	584
585	527.50			2,869.15		3,390.51	5,259.66	585
586	4,140.34	550.00		8,513.97		1,777.19	9,791.16	586
587	10,777.92			54,777.90	1,141.00	22,956.27	78,876.26	587
588	17,812.42			1,690.95		891.76	582.71	588
589				49,770.04		70,387.87	120,157.89	589
590	536.40		80.00	1,732.08		67.46	1,830.44	590
591	4,039.35		3,706.00	3,271.46		2,490.12	5,779.58	591
592	173.90			30,259.56		28,740.11	65,999.67	592
593	433.15			12,574.02	1,300.00	5,019.21	1,245.20	593
594	4,982.58			7,553.06		18,806.23	26,359.29	594
595	10,121.77			18,609.82	2,075.21	2,787.08	20,472.11	595
596	3,965.69			17,989.29	1,049.60	12,435.12	31,464.01	596
597			2,407.94	2,571.23		605.99	3,177.22	597
598				1,496.60		462.71	1,959.31	598
599				1,749.15		527.60	2,276.75	599
600	108.2		31.50	2,371.08		1,466.96	3,837.04	600
601	501.16			1,646.80		342.92	2,089.72	601
602	846.11			8,742.01		9,469.78	15,211.79	602
603				5,773.34		1,514.88	7,288.22	603
604				2,682.66	4,872.22	2,475.92	10,030.80	604
605				1,516.64	41.44	575.87	2,133.95	605
606		9.60		902.16		380.86	1,283.02	606
607	5,202.15	712.67	2,500.00	10,471.22		3,010.23	15,481.45	607
608	1,066.50			585.65		64.18	1,656.33	608
609	396.00			6,504.65	2,000.00	1,814.38	9,319.03	609
610				1,473.85		73.30	1,547.15	610
611				952.89		288.90	1,241.79	611
612	15,542.77	7,535.31	927.02	34,010.62	729.90	6,873.07	41,613.89	612
613	3,173.84			22,524.79		9,216.08	31,640.82	613
614	4,019.71			6,116.25		3,434.75	9,551.02	614
615	3,327.96			12,374.78	16.32	3,397.01	15,771.79	615
616	6,331.50			17,066.34	1,133.42	2,897.01	22,097.33	616
617	1,745.56			8,541.20	6,139.50	2,692.63	17,373.33	617
618				6,210.31	3,156.01	1,961.73	11,328.05	618
619	353.05		500.67	2,636.26		2,051.96	4,708.23	619
620		867.50		3,454.03		6,740.07	10,194.10	620
621	1,020.29			5,462.22		259.27	732.57	621
622	744.27	30.00		5,525.47	19.70	10,246.86	15,739.15	622
623	747.00			7,788.04		3,383.68	8,268.72	623
624	62.50			2,425.70		2,633.54	10,421.66	624
625				805.56		2,390.62	4,816.32	625
626				296.27		102.59	908.15	626
627	2,996.08			21,458.50		16.57	312.84	627
628	3,913.49			14,668.70	1,321.15	11,189.33	23,903.06	628
629	908.94			7,175.48		1,936.06	10,636.79	629
630				814.09		2,792.69	9,878.08	630
631	68.08			2,880.88		571.55	1,965.44	631
632	14,222.52		20.00	25,666.13		1,836.96	4,417.84	632
633	1,787.36			22,544.27	1,817.89	13,661.33	39,227.46	633
634				268.30		4,998.51	19,960.17	634
635		100.00		1,743.19		11.25	299.45	635
636				1,487.62		289.39	3,132.55	636
637						1,694.46	3,185.08	637
638								638



TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1928—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
639	Rowan	1902		280	1,366.84	235.00	
640	Rowley	1920		308	713.21	147.29	
641	Royal	1910		390	2,090.88	265.34	
642	Rudd	1900		422	7,428.51	277.01	
643	Runnells	1906		370	1,625.24	236.90	
644	Russell	1887		638	5,127.42	9,194.89	
645	Ruthven	1885		733	7,051.16	668.35	
646	Rutland	1907		327	1,422.15	237.00	
647	Ryan	1901		326	3,056.83	283.90	
648	St. Anthony	1876		950	14,798.64	799.74	436.52
649	St. Anthony	1897	1907	302	782.04	81.00	
650	St. Charles	1876		411	1,640.00	194.00	33.00
651	St. Lucas	1900		146	320.13	106.00	
652	St. Mary's			84	293.66	114.00	
653	St. Olaf			161	1,384.72	116.38	
654	St. Paul (Rd. West Point)	1895		89	107.45	325.75	
655	Sabula	1864		909	1,231.15	275.25	
656	Salem	1893		383	2,845.09	273.80	286.16
657	Salix	1880		1,373	3,078.03	323.64	
658	Sanborn			85	11,869.55	4,220.05	14.50
659	Sandyville (Via Mfio Rd.)			511			
660	Searsville	1904		133	1,436.62	550.00	
661	Schaller	1883	1892	723	6,019.80	2,322.50	
662	Schleswig	1900		645	13,280.28	1,488.85	
663	Seranton	1880		963	5,563.25	368.95	
664	Searsboro	1876		180	450.36	148.00	
665	Sergeant Bluff	1904		601	4,081.76	400.65	
666	Shambaugh	1905		291	1,304.09	455.40	407.73
667	Shannon City	1888		353	2,094.05	214.21	
668	Sharpsburg	1905		197	1,074.86	181.60	
669	Sheffield			1,020	13,082.29	2,059.95	
670	Shelby	1876		673	23,300.73	408.42	
671	Sheldahl	1879		209	1,236.78	40.00	
672	Shell Rock	1875		798	6,281.14	314.09	
673	Shellsburg	1874		671	3,061.11	858.65	
674	Sibley	1875		1,823	61,014.24	4,092.71	25.35
675	Sidney	1870		1,111	25,154.96	526.35	
676	Silver City	1880		1,410	2,469.09	167.20	
677	Sioux Center	1891		1,333	27,760.00	12,669.58	24.00
678	Sioux Rapids	1882		996	12,631.34	1,130.02	
679	Slaters	1890		595	2,431.52	430.00	
680	Sloan	1883		531	11,184.87	225.18	
681	Smithland	1896		376	1,636.94	1,346.41	
682	Soldier	1901		396	2,524.78	325.80	
683	Solon	1877		484	3,324.58	525.07	69.30
684	Somers	1900		168	170.77	446.49	
685	South English	1892		346	1,301.88	121.00	
686	Spillville	1894		297	1,654.02	309.50	3.50
687	Spirit Lake	1879		1,723	51,263.67	6,806.36	
688	Springville	1912		75	796.05	127.50	
689	Springbrook	1909		107	214.73	27.00	
690	Spring Hill	1912		284	129.56	35.00	
691	Springville	1912		642	4,250.93	510.00	
692	Stacyville	1900		549	4,617.24	307.95	
693	Stanley	1897		421	10,280.80	696.40	
694	Stanton	1914		149	201.72	160.00	
695	Stanton	1883		665	20,856.42	330.45	50.00
696	State Center	1897		546	3,154.78	483.51	35.00
697	State Center	1875		972	15,246.96	15,457.23	
698	Steamboat Rock	1902		402	1,309.97	167.00	
699	Stockport	1902		402	1,303.27	160.50	28.60
700	Stockton	1902		123	436.65	195.43	
701	Story City	1881		1,459	15,655.55	814.00	55.45
702	Stout	1900		206	72.34	97.00	

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1927—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1928	Cash balances April 1, 1927	Grand total for year	Number
1,591.84			1,591.84		43.45	1,635.29	639
863.04			863.04		1.97	865.01	640
4,184.21			4,184.21		3,439.34	9,779.77	641
814.44			814.44		6,731.04	15,251.00	642
1,849.74			1,849.74	676.40	1,053.50	4,478.23	643
35,005.70	6,128.45	16,565.00	57,699.15	43.77	267.10	35,310.63	644
10,016.90			10,016.90		7,441.38	17,438.31	645
1,659.15			1,659.15		1,308.24	2,967.39	646
4,280.88			4,280.88	35.85	2,843.53	7,157.26	647
19,056.70			19,056.70	2.00	3,185.94	22,244.64	648
863.04			863.04		32.94	895.98	649
1,940.01			1,940.01		479.12	2,420.00	650
436.13			436.13		58.55	484.68	651
947.66			947.66		231.77	579.43	652
1,257.35			1,257.35		2,863.29	3,861.29	653
433.20			433.20		55.44	538.64	654
10,811.76			10,811.76		7,399.63	18,202.39	655
3,406.06			3,406.06		53	3,406.58	656
3,740.94			3,740.94		594.18	4,335.12	657
4,005.93	13,000.00		17,005.93	1,300.96	10,985.72	45,490.61	658
1,976.62			1,976.62		550.00	2,486.52	659
9,739.49			9,739.49		12,907.15	22,646.64	660
2,692.99	5,115.71	5,604.65	13,413.35		4,692.51	32,385.80	661
7,802.74			7,802.74		1,047.02	8,909.76	662
508.26			508.26		878.81	977.17	663
11,186.12			11,186.12	122.46	4,084.50	15,393.17	664
2,172.67	25.36		2,198.03		470.90	2,643.66	665
2,308.26			2,308.26		14.90	2,416.45	666
1,256.46			1,256.46		1,631.45	2,887.91	667
17,062.89			17,062.89	25.00	8,440.28	25,528.17	668
24,698.02			24,698.02	820.00	15,733.21	41,251.23	669
1,278.28	1.50		1,279.78		2,184.63	3,464.51	670
9,400.42			9,400.42	3,724.32	2,845.07	15,069.81	671
4,780.23			4,780.23		1,494.70	7,783.53	672
144,065.81			144,065.81	31.25	8,650.97	152,747.03	673
29,839.64			29,839.64		4,241.30	34,080.94	674
2,636.29			2,636.29		925.07	3,561.36	675
45,582.46	2,006.44		47,588.90	1,621.05	7,244.52	54,348.63	676
16,173.10			16,173.10	189.98	1,036.79	17,399.87	677
4,910.26			4,910.26	23.50	4,016.58	8,950.34	678
12,006.61			12,006.61		5,407.26	17,413.87	679
3,351.96			3,351.96		5,238.90	8,590.86	680
8,831.72			8,831.72		1,062.42	10,733.51	681
4,807.90			4,807.90		5,032.58	9,840.18	682
1,157.26			1,157.26		2,010.12	3,167.38	683
1,422.88			1,422.88		426.49	1,849.37	684
2,182.92			2,182.92		1,099.51	3,282.43	685
65,345.19			65,345.19	2,433.80	34,205.89	101,984.88	686
882.75			882.75		327.34	1,210.09	687
271.72			271.72		89.40	361.12	688
154.56			154.56		357.38	511.94	689
4,760.99			4,760.99		1,774.92	6,535.91	690
5,644.64			5,644.64		2,252.87	7,897.51	691
13,368.40	1,068.26		14,436.66		1,916.07	15,284.53	692
370.72			370.72		2,669.16	3,039.88	693
22,273.71			22,273.71		8,950.26	31,223.97	694
5,189.40			5,189.40		1,139.51	5,918.91	695
58,104.01			58,104.01	21.00	18,203.08	76,328.17	696
1,481.97		5.00	1,486.97		202.72	1,684.69	697
1,406.46			1,406.46	415.65	234.13	2,138.24	698
639.06			639.06		294.08	933.14	699
54,972.41			54,972.41	1,967.23	59,175.17	116,055.81	700
229.34	160.00		389.34		9,586.76	9,876.10	701



TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1928—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
703	Stratford	1883	1884	685	19,023.45	543.50	
704	Strawberry Point	1887		1,136	12,650.12	1,752.52	122.00
705	Struble	1895		179	1,087.19	201.00	
706	Sully	1901	1904	357	5,403.52	867.04	608.96
707	Summer	1892		1,558	30,511.16	1,960.63	
708	Superior	1896		145	2,444.80	35.00	
709	Sutherland	1883		823	10,682.90	1,292.85	1,718.87
710	Swaledale	1892		213	632.29	107.50	
711	Swan	1884		228	615.10	78.00	
712	Swea City	1895		699	12,716.37	556.00	
713	Tabor	1898		1,039	31,048.95	215.00	139.92
714	Templeton	1883		418	3,223.69	306.35	
715	Tennant	1915		113	976.86	40.00	
716	Terrill	1894		408	4,187.64	550.00	
717	Thayer	1894		152	460.50	98.50	
718	Thompson	1894		509	3,045.15	1,180.75	
719	Thor	1900		281	1,777.58	303.54	
720	Thornburg	1903		203	136.70	154.83	239.11
721	Thornton	1892		385	2,724.19	293.00	
722	Thorman	1880		343	1,247.06	236.50	
723	Tiffin	1906		166	918.71	210.00	
724	Tingley	1884		392	1,425.44	128.00	
725	Titonka	1900		445	2,482.96	343.00	
726	Toronto	1909		130	607.27	126.70	194.97
727	Traer	1875		1,400	17,032.82	721.95	61.00
728	Treynor	1892		228	1,919.17	394.20	
729	Tripoli	1894		890	10,977.92	383.00	
730	Truesdale	1917		124	482.00	125.50	
731	Truro	1902		516	1,822.75	129.00	
732	Turin	1900		159	449.46	411.05	
733	Udell	1903		182	644.57	45.00	296.94
734	Underwood	1902		270	2,343.18	373.25	
735	Union	1874		577	5,923.59	425.23	
736	Unionville	1922		256	892.68	173.04	150.00
737	University Park	1909		387	1,010.15	77.00	
738	Urbana	1894		391	789.63	259.10	
739	Urbandale (Des Moines Rfd.)	1897		477	2,804.18	324.00	
740	Ute	1891	1899	584	12,803.92	438.84	
741	Vafl	1875		539	6,357.15	119.00	
742	Valeria	1914		85	1,965.30	65.00	
743	Van Horn	1883		548	6,215.07	538.50	30.00
744	Van Meter	1877	1882	350	1,582.04	365.00	
745	Van Wert	1894		442	774.74	369.50	
746	Varina	1899		179	2,446.67	1,380.90	
747	Victor	1869		815	6,885.41	1,535.11	
748	Vincennes	1868		191	2,655.78	148.50	36.00
749	Vining	1913		162	987.70	72.50	
750	Voiga City	1896		400	2,467.82	307.00	
751	Wadena	1895		351	1,236.85	97.00	
752	Walcott	1894		439	4,402.44	453.50	808.07
753	Walker	1891		459	3,184.13	729.00	
754	Wallington	1913		190	1,031.73	82.00	
755	Wall Lake	1880		706	10,765.79	3,108.40	
756	Walnut	1871		913	12,624.68	867.95	
757	Wapello	1896		1,419	8,076.12	913.47	
758	Washta	1888		422	5,399.58	661.22	
759	Waterville	1912		205	1,493.91	134.00	147.29
760	Waucoma	1883		415	2,853.50	518.00	
761	Waukesa	1878		500	4,399.55	10,416.00	
762	Wayland	1878	1890	658	683.77	518.42	928.18
763	Webb	1901		221	983.64	400.50	
764	Webster	1909		165	534.53	105.50	
765	Weldon	1903		302	872.55	110.00	
766	Wellman	1885		882	6,449.90	1,239.78	714.89

## GENERAL TABLES—TOWNS

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1927—GRAND TOTAL

Number	Total municipal receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1928	Cash balances April 1, 1927	Grand total for year	Number
703	10,785.05			30,802.00		3,740.29	34,042.29	703
704	16,921.08			33,446.02		15,383.81	49,127.60	704
705				1,288.19	287.17	288.69	2,045.38	705
706				7,029.52	1,433.50	9,016.81	10,046.33	706
707	3,415.41			35,287.30	1,204.50	17,283.38	53,776.08	707
708	2,767.19			5,236.69		3,703.07	9,539.76	708
709	1,718.87	7,765.14	36.00	23,991.61	292.58	11,607.65	35,801.84	709
710				605.10		485.17	1,224.96	710
711				14,660.50	2,178.44	9,006.92	26,146.01	711
712	1,388.13			33,491.81	4,041.17	7,235.06	44,768.06	712
713	2,687.94			4,286.69		2,743.10	7,030.79	713
714	756.65			1,707.86		2,845.85	4,052.71	714
715	691.00			5,321.35		7,815.97	13,137.32	715
716	756.65			6,054.89		210.75	700.84	716
717	583.71			2,081.12		8,475.90	15,430.82	717
718				899.54		669.96	2,650.48	718
719	2,728.06			3,062.19	34.98	1,383.79	2,083.33	719
720		45.00		1,483.53		3,894.70	6,081.87	720
721				1,128.71		1,066.63	2,550.16	721
722				1,689.44	1.47	1,806.69	3,537.50	722
723				2,856.06		2,094.62	4,950.58	723
724				85,066.09	1,388.46	512.39	1,441.33	724
725	11,000.00			16,887.66		108,943.21	125,771.87	725
726				17,970.44		10,392.75	28,363.19	726
727				12,666.02		5,076.63	17,742.65	727
728				2,407.85		336.50	2,744.35	728
729				2,031.76		1,079.77	3,111.52	729
730				895.51	55.60	834.76	1,785.87	730
731				987.63	192.40	600.00	1,800.99	731
732				3,157.54	4,006.00	1,508.73	8,669.27	732
733				1,139.60	15.27	11,240.74	15,731.52	733
734				1,065.72		920.17	2,005.89	734
735				1,237.16	143.10	706.04	2,176.29	735
736				5,400.60		4,874.15	9,783.75	736
737				4,028.47		2,801.99	6,830.20	737
738				16,808.12	197.05	11,069.76	28,000.93	738
739				7,893.55		10,322.37	18,215.94	739
740				2,050.30		4,578.87	6,629.17	740
741				7,084.02		9,922.78	17,006.80	741
742				2,047.04		232.00	2,279.04	742
743				1,144.24		2,178.89	3,323.13	743
744				5,015.01		7,164.99	12,179.00	744
745				9,083.15	1,568.84	1,715.72	12,367.74	745
746				2,347.78	890.00	10,276.85	13,524.63	746
747				1,010.20		1,299.20	2,309.40	747
748				2,774.32		1,677.11	4,451.43	748
749				1,390.85		48.54	1,439.39	749
750				7,468.57		713.00	8,181.60	750
751				4,787.63	1,964.01	1,607.04	7,758.68	751
752				1,113.73		5,299.32	6,413.05	752
753				19,516.28		22,719.68	42,235.96	753
754				2,845.87		3,379.87	6,225.74	754
755				1,669.00		26,108.85	27,777.85	755
756				231.45		6,883.09	7,114.54	756
757				2,066.65		14,321.88	16,388.53	757
758				4,476.02		150.51	4,626.53	758
759				24,585.69	1,000.00	1,035.86	26,621.55	759
760				282.15	450.30	10,542.87	11,275.32	760
761				1,407.16		6,369.45	7,776.61	761
762				640.08		2,709.10	3,349.18	762
763				982.55		644.47	1,627.02	763
764				9,430.58	8,980.97	3,173.80	21,585.48	764
765								765
766								766



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION  
MARCH 31, 1928—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 Census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
767	Wellsburg	1897		487	13,991.23	711.60	
768	Welton	1892		76	490.01	132.00	
769	Wesley	1884		473	6,102.48	738.00	
770	West Bend	1884		645	4,772.40	1,583.48	
771	West Branch	1875		747	8,374.59	1,114.12	13.00
772	West Burlington	1883		1,394	5,648.06	1,163.00	
773	West Chester	1899		195	409.91	134.00	306.00
774	Westfield	1904		210	1,255.96	195.00	
775	Westgate	1896		271	2,142.17	441.25	
776	West Liberty	1867	1929	1,710	7,543.25	3,837.68	45.14
777	West Mitchell (P. O. Mitchell)	1868		139	964.06	30.00	
778	Westphalia	1919		97	440.35	49.00	
779	West Okoboji (P. O. Milford)			50	1,606.03	130.15	
780	West Point	1898	1891	606	4,570.99	867.61	
781	West Side			385	3,178.36	290.00	
782	West Union	1857		1,801	35,329.52	1,315.99	
783	Wheatland	1898		556	2,469.76	376.50	819.82
784	Whiting	1883		627	5,061.85	660.72	164.95
785	Whittemore	1891		619	3,923.20	461.00	9.50
786	Whitten	1882		234	773.33	100.00	
787	Willey (Carroll P. O.)	1912		91	151.68	119.00	
788	Williams	1883		568	9,319.68	3,245.25	
789	Williamsburg	1884		1,289	65,787.33	1,255.48	
790	Williamson			386	1,004.96	254.50	
791	Wilton Junction	1881		1,146	9,127.58	456.94	121.05
792	Winfield	1882		985	21,603.14	250.00	
793	Winthrop	1881		575	2,694.50	333.50	
794	Wlots	1892		203	729.31	1,487.32	
795	Woden	1904		205	1,881.20	373.50	
796	Woodbine	1877		1,383	32,259.29	1,258.70	
797	Woodburn	1878	1918	354	1,432.39	268.50	
798	Woodward	1883		984	7,555.03	696.25	
799	Woodstock	1896		1	1,264.96	313.25	413.10
800	Worthington	1899		333	1,431.14	263.00	
801	Wyming	1873		687	4,272.84	705.15	
802	Yale	1903		298	1,839.57	1,149.72	
803	Yetter	1904		137	706.19	145.50	
804	Yorktown	1898		201	1,976.47	341.69	
805	Zearing	1884		496	5,475.72	413.25	
806	Zwingle	1900		141	1,475.18	60.00	19.11

## GENERAL TABLES—TOWNS

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING  
APRIL 1, 1927—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1928	Cash balances April 1, 1927	Grand total for year	Number
1,569.70			16,272.53	556.34	6,000.69	22,833.56	767
1,876.32			622.01		1,833.65	2,455.66	768
13,494.67			8,716.86	1,391.64	3,304.48	13,512.98	769
1,836.27	239.01		19,850.53	288.50	3,583.11	23,721.16	770
3,188.33	70.72		11,575.99		9,129.69	10,706.59	771
347.00	16.79		10,079.11		2,303.09	12,373.11	772
2,406.39			1,303.70	484.23	798.54	2,586.47	773
282.69			3,837.26		1,144.10	4,981.36	774
49,843.52			2,867.02		967.82	3,834.84	775
			52,358.56		15,529.44	67,798.00	776
			694.76		156.47	851.23	777
			489.33		730.65	2,220.68	778
			1,796.18	169.82	8,626.41	20,315.69	780
10,679.78	250.00	440.90	10,800.28	880.00	4,728.42	9,984.51	781
1,787.73			5,256.09		24,581.87	66,808.13	782
5,525.40			42,167.22	119.04	5,060.37	10,294.16	783
1,276.68			4,933.29	270.63	19,222.01	42,363.88	784
14,369.80			35,143.87		17,802.90	17,802.90	785
10,325.61			14,718.31	8.00	1,687.45	2,469.76	786
			882.33		791.33	1,062.01	787
			270.68		6,494.15	21,285.01	788
1,835.90			14,500.86	300.00	30,180.80	91,591.30	789
4,133.36			71,176.15	234.29	133.50	2,102.96	790
			1,299.46		1,648.90	28,560.06	791
17,138.63			36,841.20		2,344.69	37,041.11	792
2,884.88	10,000.00		34,797.02		1,633.76	15,036.37	793
7,205.79	1,088.77		11,272.56	110.25	2,800.07	5,016.70	794
			2,216.63		441.70	2,696.40	795
			2,254.70		29,187.99	69,798.63	796
6,092.65			39,610.54		435.36	2,136.25	797
			1,709.59		1,697.61	11,843.29	798
1,994.31			10,245.39		7,256.69	13,738.08	799
4,433.38			6,444.39		1,068.27	2,732.41	800
			1,684.14		2,145.24	9,520.90	801
1,224.95		24.48	6,317.41	808.25	8,388.36	14,552.70	802
623.74	485.41	2,006.00	6,164.44		311.08	1,162.77	803
			851.69		1,065.06	4,283.18	804
			2,518.12		2,923.77	9,461.19	805
649.45			6,537.42		338.60	1,892.69	806
			1,554.29				

TABLE NO. 2—TOWNS—EXPENDITURES—WARRANTS OUTSTANDING

Number	Towns	Total general government expenditures	Total municipal expenditures	Total protection of life and property expenditures	Total health department expenditures
	Grand total.....	\$ 550,601.83	\$ 2,340,744.12	\$ 376,654.50	\$ 100,146.67
1	Ackley.....	2,184.80	39,000.90	5,531.86	777.44
2	Ackworth.....	125.42			
3	Adair.....	2,517.58	1,541.83	545.76	10.00
4	Adel.....	842.09	11,751.58	8,006.08	
5	Afton.....	439.44	15,761.16	583.24	45.20
6	Agency.....	392.00	286.00	286.00	
7	Ansaworth.....	678.79	1,128.33	122.00	30.45
8	Akron.....	1,172.16	19,084.28	1,460.11	42.90
9	Albert City.....	684.45	876.60	1,440.82	
10	Albion.....	697.00	181.48	120.10	
11	Alburnett.....	72.29		13.79	
12	Alden.....	737.61	3,008.59	906.65	18.17
13	Alexander.....	329.77	377.03	62.49	4.48
14	Allerton.....	342.97	445.90	780.47	5.90
15	Allison.....	328.70	1,727.11	190.50	8.60
16	Alta.....	1,433.08	32,001.19	505.75	305.00
17	Alta Vista.....	98.00	5,498.63	408.00	10.00
18	Alton.....	808.96	2,526.98	3,007.64	68.74
19	Altouns.....	3,643.73	255.79	307.03	6.75
20	Alvord.....	1,646.32	1,928.21	32.00	25.00
21	Andover.....	305.89			
22	Andrew.....	183.52		67.70	10.00
23	Anita.....	964.19	3,683.55	528.32	
24	Ankeny.....	207.11	2,409.16	353.54	277.83
25	Anthon.....	505.17	13,506.13	600.00	
26	Aplington.....	352.15	5,950.17	173.50	50.90
27	Arcadia.....	734.18	282.56	780.00	
28	Archer.....	227.46		23.30	191.00
29	Aredale.....	85.67		17.31	
30	Arion.....	132.20	501.01		
31	Arispe.....	83.70	8.55	12.00	
32	Arlington.....	399.16	2,125.51	78.50	
33	Armstrong.....	634.62	3,384.36	657.29	
34	Arnolds Park.....	1,099.13	3,069.67	657.96	1,360.25
35	Arthur.....	472.67	1,083.05	669.00	135.00
36	Ashton.....	1,365.76	1,942.34	344.75	887.14
37	Aspinwall.....	99.40		89.49	
38	Atalissa.....	32.35	15.50		
39	Athelstan.....	20.68			
40	Atkins.....	667.72	263.00	39.42	7.25
41	Auburn.....	484.48	5,429.88	501.59	
42	Aurelia.....	1,571.41	12,591.48	473.25	54.91
43	Aurore.....	41.75	385.00		35.30
44	Avoca.....	1,077.84	6,154.82	2,174.71	34.00
45	Ayreshire.....	433.02	1,107.45	103.00	
46	Badger.....	513.83	2,357.86		
47	Bagley.....	438.55	6,635.08	.70	71.50
48	Bailey.....	449.82			
49	Baldwin.....	292.13	625.15	157.45	
50	Bancroft.....	3,429.38	1,842.54	270.00	
51	Barnes City.....	451.00	150.00	191.80	
52	Barnum.....	145.40			
53	Bassett.....	129.60	2,000.00	1.50	
54	Batavia.....	183.09	132.80	1,783.27	
55	Battle Creek.....	633.00	2,307.61	1,351.16	
56	Baxter.....	1,109.61	2,908.69	1,017.42	
57	Bayard.....	735.66	2,397.09	452.00	
58	Beacon.....	142.38		5.00	
59	Beaconsfield.....	145.24	2,334.50		
60	Beaman.....	304.90		59.25	11.00
61	Beaver.....	2,047.50	1,733.25	37.41	
62	Bellevue.....	1,439.38	34,879.38	2,059.09	128.69
63	Belmond.....	1,974.11	4,251.65	2,340.06	73.56
64	Bennett.....	587.75	6,006.10	150.00	22.45
65	Benton.....	54.00			

ING APRIL 1, 1927—BALANCE CASH MARCH 31, 1928—GRAND TOTAL

Number	Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1927	Cash balance March 31, 1928	Grand total for year	Number
	\$ 720,297.54	\$2,348,542.24	\$ 177,067.25	\$7,614,044.15	\$ 326,334.20	\$ 5,222,805.45	\$11,453,203.50	
1	8,329.84	12,465.00	2,589.50	63,609.43	7,031.51	14,011.70	84,632.63	1
2	316.52	625.00		1,006.94		619.70	1,686.64	2
3	3,862.00	6,289.52	1,132.18	15,888.90	1,180.86	5,969.20	22,888.99	3
4	2,977.67	9,921.87	8.45	10,387.83	6.00	10,387.83	37,921.69	4
5	1,027.33	2,398.33	13,034.60	26,040.30	875.47	5,501.04	45,435.81	5
6	1,368.54			2,776.94		884.39	9,611.35	6
7	1,129.50	425.28	430.00	2,924.97		1,624.08	5,549.05	7
8	2,942.83	2,731.03		27,433.81	3,629.80	15,779.45	44,743.00	8
9	1,066.71	1,705.24	244.79	6,918.64	2.63	9,484.54	16,405.81	9
10	678.61	127.65		1,804.84		332.03	2,137.77	10
11	785.29	282.57		1,133.94		129.08	1,263.02	11
12	2,940.15	4,944.18	47.00	12,637.09	53.79	6,752.52	19,435.37	12
13	2,015.36	2,302.00		4,361.61		1,654.19	5,685.43	13
14	2,475.71	1,658.00	112.64	6,820.18	2,008.41	612.97	9,436.16	14
15	2,466.48	6,561.88	500.00	11,783.27	14.25	5,016.28	16,813.80	15
16	673.16	6,550.65		42,458.23		30,978.92	73,437.15	16
17	782.41			6,887.04		2,709.96	9,596.40	17
18	4,136.13	2,795.11	69.66	13,443.16		4,917.62	18,960.68	18
19	2,869.39			6,973.69		638.34	7,607.03	19
20	5,474.22	375.94	43.41	7,259.59	1,476.28	9,051.43	9,051.43	20
21	170.16			470.05		108.06	584.11	21
22	894.56			1,184.78		2,215.13	3,399.91	22
23	1,800.15	29,281.82	737.08	36,978.81	3,180.24	4,859.95	43,838.95	23
24	2,369.59	3,425.00		8,042.22		12,592.62	20,634.84	24
25	645.00	3,302.57	19.85	18,665.72	1,528.98	12,651.31	33,746.01	25
26	1,012.23	1,162.50	40.30	5,741.75	5.30	6,729.86	17,229.80	26
27	800.96	255.00		5,640.17		5,640.17	9,640.17	27
28	297.90			739.64		445.58	1,183.28	28
29	1,821.47	130.00	.37	1,753.39		966.69	2,720.08	29
30	1,414.74	75.30		2,143.30		2,138.37	4,301.67	30
31	490.10	524.50	27.15	1,146.00	613.82	1,759.82	1,759.82	31
32	1,679.10	4,198.72	122.10	8,664.09		6,061.70	14,725.79	32
33	2,385.13	2,325.25	35.37	9,671.93		6,671.68	16,343.61	33
34	4,404.62	12,139.64	259.72	24,084.19	2,302.01	13,741.70	40,707.90	34
35	681.81			3,081.53		1,328.62	4,489.90	35
36	3,148.33	5,258.24	6.10	4,623.81		32,888.15	32,888.15	36
37	822.57	600.00		1,623.37		296.07	1,917.44	37
38	910.40	17.54	16.08	991.77		701.31	1,693.08	38
39	128.08			148.71		231.23	879.80	39
40	1,010.47	150.19		2,136.05		3,734.92	5,892.07	40
41	358.41	2,284.68		9,214.68		7,568.58	17,568.58	41
42	13,772.33	481.88	3,413.68	31,849.96	88.19	9,545.54	41,502.59	42
43	555.85		35.60	1,462.80		8.37	1,471.17	43
44	4,195.45	9,342.63	630.93	23,510.28	3.75	6,644.03	30,158.16	44
45	518.10	1,344.91	1,293.00	4,799.48	9,351.48	843.36	14,894.32	45
46	1,084.12	1,124.71		5,029.52		4,311.25	9,340.77	46
47	481.39	1,366.51	446.36	5,440.60		8,893.44	18,699.03	47
48	301.39			731.08		78.35	809.43	48
49	1,109.73			1,109.73		739.51	1,839.24	49
50	1,418.70	3,927.20		10,387.82		11,417.49	21,805.81	50
51	1,900.00	96.00		2,388.80		1,469.80	3,848.60	51
52	646.87			700.27		514.73	1,300.00	52
53	318.21	290.00		2,729.31		445.20	3,184.51	53
54	2,437.59		5.59	4,542.34	1,654.40	147.66	6,444.40	54
55	2,638.67	82,116.60	1,068.75	49,315.22	3,435.00	5,735.36	49,415.58	55
56	2,958.41	27,296.80		35,929.06		9,883.59	45,084.52	56
57	1,746.33	1,335.50		10,175.88		3,183.23	10,175.88	57
58	1,402.01			1,549.39		410.48	1,959.87	58
59	192.45	763.33		3,325.88		31.03	3,356.91	59
60	795.97		63.94	1,235.69	1,341.47	108.47	2,685.06	60
61	435.90		14.19	4,258.29		1,647.50	5,776.79	61
62	11,865.52	4,021.54	4,460.00	58,855.50	1,000.00	14,614.96	74,474.96	62
63	4,904.24	3,612.12		17,729.01		11,589.57	29,308.48	63
64	1,460.32	69.00		5,385.82		4,415.74	12,801.60	64
65	392.10			446.10		48.57	494.67	65



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—CONTINUED—TOWNS—EXPENDITURES—WARRANTS  
GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
66	Berkley	205.53			35.49
67	Bernard	151.80		185.48	
68	Bertram, Via Cedar Rapids Rfd. No. 4	120.85		32.50	20.00
69	Beverington	15.39			
70	Birmingham	244.68	1,003.13	156.00	
71	Blairsburg	161.90	26.50	69.00	
72	Blairtown	393.90	1,433.79	919.46	391.38
73	Blakesburg	246.40		41.21	55.63
74	Blanchard	366.47	1,769.73	61.00	
75	Blencoe	203.00	210.00	20.00	85.00
76	Blockton	123.53	811.58	222.05	7.25
77	Blue Grass	354.10		77.94	3.78
78	Bode	743.93	965.45	120.00	244.80
79	Bonsaparte	934.54	693.50	194.96	
80	Bondurant	143.74	5,206.42	60.00	
81	Boston	29.37			26.25
82	Boxholm	254.84		302.35	
83	Boyd	335.32	1,891.28	371.30	16.15
84	Braddyville	245.94		329.10	
85	Bradgate	364.83		60.00	
86	Brandon	295.83	4,263.78	329.00	78.50
87	Brayton	109.12		104.00	
88	Breda	1,373.12	11,730.06	470.00	
89	Bridgewater	175.40	100.00	91.00	23.50
90	Brighton	773.69	1,499.99	1,499.47	61.75
91	Bristow	14.00	855.30	79.15	
92	Britt	1,269.41	2,747.21	2,907.63	
93	Brooklyn	1,077.78	4,265.89	2,582.50	220.55
94	Brunsville	230.60		329.31	
95	Buckeye	415.57		137.47	
96	Buck Grove	107.50		270.00	
97	Buffalo	434.36	2,776.86	98.50	
98	Buffalo Center	628.42	1,961.58	309.31	51.78
99	Burt	679.43	17,790.44	191.10	233.80
100	Busey	362.96	130.00	1,160.22	6.00
101	Calamus	447.59	18.30	309.01	7.15
102	Calender	173.25	2,766.06	385.50	3.18
103	Calmar	2,671.47	4,788.05	453.06	2,758.96
104	Calumet	497.93	250.64	2,118.76	587.50
105	Camanche	435.85	5.85	39.75	
106	Cambridge	771.96	1,367.85	290.26	15.50
107	Cantril	601.40		37.70	
108	Carbon	106.70		711.70	
109	Carlisle	602.34	6,311.83		
110	Carpenter	15.95	1,601.04		
111	Carson	321.75	1,900.74	1,062.89	
112	Cascade	1,248.84	2,618.77	2,132.97	139.78
113	Casey	1,062.32	2,378.48	314.74	179.47
114	Castalia	90.86		98.30	
115	Castana	554.07	1,144.92	25.00	66.00
116	Castle Hill (Rfd. Waterloo)	161.62	96.96	38.20	
117	Cedar Heights (Rfd. Waterloo)	834.37	1,184.02		400.00
118	Center Junction	143.69	595.77		
119	Center Point	543.53	2,101.06	489.15	11.00
120	Central City	1,567.30	1,960.18	464.45	
121	Charlotte	639.83	1,443.37	247.50	
122	Charter Oak	1,915.66	1,080.64	1,441.63	113.34
123	Chataworth	209.00	66.42		
124	Chelsea	2,095.38	1,797.67	240.00	
125	Chester	160.39	270.96	20.50	
126	Chillicothe	55.16			59.90
127	Churdan	497.38	2,605.87	782.30	
128	Cincinnati	3,196.63			
129	Clare	477.17	3,031.66		
130	Clarence	1,011.77	4,199.27	409.13	981.05
131	Clarksville	718.35	2,609.91	1,155.48	499.81

## GENERAL TABLES—TOWNS

OUTSTANDING APRIL 1, 1927—BALANCE CASH MARCH 31, 1928—  
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1927	Cash balance March 31, 1928	Grand total for year	Number
169.71			410.73		130.50	521.93	66
457.69	342.61		1,137.89		171.08	1,308.47	67
591.51			591.51		798.51	1,390.02	68
233.65			233.65		418.56	652.21	69
1,738.35		36.30	3,368.36			3,368.36	70
2,287.06		47.95	2,592.41	1,071.80	634.54	4,298.85	71
3,177.63	2,365.66	170.32	5,713.61		3,074.36	11,851.60	72
1,569.37			1,569.37		1,876.22	3,788.82	73
2,761.10	55.07		3,016.17	121.61	224.69	3,362.47	74
1,149.90			1,149.90		134.91	2,743.81	75
1,571.96	698.35		2,270.31		2,388.80	4,659.11	76
1,055.53	205.00		1,260.53	27.00	665.55	2,288.70	77
2,087.62	4,000.76		6,088.38		11,394.70	20,748.86	78
1,602.32		20.00	3,445.22		559.25	4,004.47	79
1,237.35	583.33		2,220.84		3,475.90	10,696.74	80
735.36			735.36		212.02	1,002.90	81
790.18		53.25	1,110.62	1,500.00	3,245.15	6,156.77	82
1,083.73	1,123.00		2,206.73	3.85	1,613.79	6,399.41	83
1,022.47		39.00	1,061.47		68.41	1,930.51	84
438.16	600.00		1,038.16		2,382.42	3,845.41	85
189.37	5,436.94		10,576.42		4,874.90	15,451.87	86
1,202.89			1,202.89		1,703.08	3,119.00	87
478.85	1,100.00		1,578.85		175.44	15,322.47	88
1,084.69			1,084.69		1,769.72	3,244.22	89
2,973.17	6,578.50	140.60	9,692.17		5,537.00	17,704.75	90
167.70	962.50		1,130.20		754.17	2,638.83	91
7,583.08	8,844.24	15.48	15,442.80	1,080.79	18,562.69	33,979.03	92
4,736.23	2,983.45	18.70	7,738.38	1,248.40	9,011.61	20,144.10	93
508.42	3,459.61		3,968.03		2,159.55	6,677.49	94
1,935.01	305.25	403.56	2,643.82	378.67	1,000.00	4,065.54	95
578.96			578.96		3,112.21	4,068.67	96
876.73	27.50		904.23		5,631.75	7,865.70	97
5,923.79	811.70		6,735.49		2,042.25	11,769.81	98
408.11	1,330.69	1,114.25	2,772.82		75.00	27,441.52	99
2,891.16			2,891.16		702.45	4,752.81	100
903.07		16.50	1,791.62		3,163.30	4,955.01	101
1,000.53	1,105.00	90.71	2,196.24		7,641.85	12,238.08	102
8,209.52	2,935.25	35.00	11,180.27		3,938.65	25,068.89	103
613.74			613.74	97	1,696.18	6,703.49	104
1,492.47			1,492.47		944.63	3,881.10	105
2,507.72	817.48		3,325.20	15.73	1,923.90	8,059.97	106
1,168.66			1,168.66		2,174.82	2,174.82	107
215.64			215.64		390.04	561.39	108
1,733.38			1,733.38		9,379.25	11,977.11	109
393.43	1,334.41		1,727.84		3,214.83	4,942.67	110
1,334.47	1,063.33		2,397.80		5,637.50	11,074.79	111
7,271.39	8,555.00	944.53	16,770.92		2,374.03	29,399.48	112
9,574.80	2,062.23	33.37	11,670.40		4,151.10	20,146.41	113
806.04			806.04		925.20	1,731.24	114
1,240.96	1,588.00		2,828.96		8,078.06	12,697.01	115
992.22	815.00	50	1,857.22		1,824.85	3,682.07	116
309.17	15,096.73	130.98	15,536.88	1,117.94	1,768.45	19,065.66	117
672.67	647.92		1,320.59		2,069.12	4,071.35	118
2,604.39	331.19		2,935.58		7,387.46	11,849.61	119
3,373.43	2,940.60	15.61	6,329.64	761.82	9,456.74	20,547.63	120
1,644.28	515.00	5.00	2,164.28		3,769.29	8,248.21	121
2,445.72	6,431.05	905.98	9,782.75		2,506.54	16,990.66	122
135.70			135.70		881.09	792.21	123
1,148.50	1,165.00		2,313.50		4,182.25	10,678.80	124
565.73		88.85	1,107.43		1,289.45	2,696.87	125
336.96			336.96		158.67	514.66	126
2,814.28	2,700.42	1,400.00	6,914.70	1.61	3,074.25	14,996.01	127
150.40			150.40		2,170.68	2,321.08	128
34,739.97	390.46	3,400.00	39,530.43	29.38	8,207.82	6,899.43	129
4,945.16	4,523.23		9,468.39		5,696.34	20,708.29	130
					7,862.77	21,012.81	131



TABLE NO. 2—CONTINUED—TOWNS—EXPENDITURES—WARRANTS  
GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
132	Clayton	514.47	66.71	19.50	
133	Clearfield	701.21	91.97	806.13	
134	Cleghorn	168.92		355.00	
135	Clemons	341.00	101.69	326.39	1.50
136	Clermont	308.21	1,472.41	692.07	7.50
137	Clio	130.02	140.00		
138	Clover Hill (Via Valley Jet.)	22.15		67.50	
139	Chutler	371.36	809.10	475.73	25.90
140	Colby	118.69		175.73	1.00
141	Coggon	462.34	7,917.67	303.10	
142	Coln	1,691.44	2,311.70	70.32	29.32
143	Colesburg	113.60		127.80	
144	College Springs	966.76	277.49	95.59	
145	Collins	846.13	2,194.83	364.00	37.37
146	Colo	797.82	2,687.00	1,055.03	
147	Columbus City	125.30			
148	Columbus Junction	1,022.66	5,808.63	1,032.12	48.50
149	Conwell	182.84			
150	Conesville	174.83		35.20	
151	Conrad	279.90	1,759.31	1,144.63	90.75
152	Conway	1,054.72	885.00		
153	Coon Rapids	414.63	3,981.71	1,056.50	1,017.79
154	Copock	65.70			
155	Coralville (Via Iowa City)	416.29			
156	Corringtonville	745.95	3,550.40	7,431.83	138.45
157	Corwith	1,232.09	10,237.22	69.03	34.75
158	Corydon	2,733.95	27,211.72	1,759.85	148.59
159	Cotter	28.80			
160	Coulter	686.11	924.11	44.00	
161	Craig	541.75	3,184.44		567.29
162	Crawfordville	263.04	1,133.99		
163	Cremwell	91.67			20.70
164	Crystal Lake	554.37		20.00	
165	Cumberland	594.90	3,171.50	827.90	
166	Cumming	81.13		255.31	
167	Curlew	460.33			
168	Cushing	164.54	830.31	281.00	29.30
169	Cylinder	317.67		33.29	1,187.54
170	Dakota City	234.46	704.20	185.00	
171	Dallas	288.10		69.24	50.94
172	Dallas Center	1,027.38	410.92	179.97	
173	Dana	167.10		30.00	
174	Danbury	491.66	3,061.18	1,628.07	100.00
175	Danville	195.50	3,026.23	3,103.79	
176	Davis City	1,244.99		430.55	292.62
177	Dawson	197.91		13.20	
178	Dayton	415.54	11,884.05	302.50	96.50
179	Decatur City	163.80	89.15		
180	Dedham	172.95	856.52	212.00	
181	Deep River	1,220.67	1,486.01	537.69	29.35
182	Defiance	2,385.45	3,410.49		
183	Delaware	347.00			
184	Delhi	247.00		67.71	8.50
185	Delmar	630.12	10,887.64	216.78	25.00
186	Deloit	308.56		329.00	
187	Delphos				
188	Delta	1,273.16	312.00	816.79	
189	Denver	441.80	5,968.00	318.00	
190	Derby	90.24			
191	De Soto	835.07	227.69	43.37	
192	Dexter	446.20	1,261.73	318.02	72.18
193	Diagonal	1,242.34	738.78	.50	
194	Dickens	236.55	25.00	75.75	87.15
195	Dike	856.87	11,863.96	413.43	
196	Dixon	695.78	334.77	85.85	
197	Dolliver	490.90			

OUTSTANDING APRIL 1, 1927—BALANCE CASH MARCH 31, 1928—  
TOTAL

Number	Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1927	Cash balance March 31, 1928	Grand total for year
132	305.97			706.65		429.02	1,135.67
133	3,070.92	350.00		5,010.23		902.44	5,912.67
134	1,087.45			1,611.37		1,548.36	3,159.73
135	767.35	131.43		1,669.35	100.00	2,607.32	2,707.32
136	1,901.20	3,507.50		7,978.89	33.90	5,336.73	13,349.52
137	409.69		22.57	792.28	513.73	25.60	1,331.61
138	336.40			436.06		107.94	533.99
139	2,347.18	335.00		4,353.37		5,716.75	10,070.12
140	563.88		6.45	4,353.37	250.00	107.66	1,047.66
141	1,245.91	1,239.36		11,068.28		7,416.34	18,484.62
142	2,137.03	1,418.35		7,658.26	88.66	5,689.77	11,437.69
143	888.07			1,129.47	500.00	150.69	1,780.16
144	1,701.86			2,441.70		2,981.13	5,422.83
145	2,487.15	975.00	113.86	14,018.54	19.00	6,806.96	30,935.50
146	881.07	1,742.50		7,083.42	1.75	3,751.25	10,836.42
147	3,815.87			3,941.07		425.39	4,366.46
148	5,770.43	15,276.29	2,508.73	31,647.36	1,532.88	18,637.64	51,817.83
149	305.90	150.00	4.00	642.74		1,425.90	1,425.90
150	718.90	600.00		1,528.93		1,148.93	2,677.86
151	3,006.75	1,002.47		8,037.81		2,105.30	10,133.11
152				1,639.72		1,456.77	3,096.49
153	4,423.11	2,702.50		13,056.24	3.65	11,116.45	24,716.34
154	139.37			292.12		132.99	335.11
155	1,129.03	2,034.50		4,470.76		1,908.05	6,378.81
156	3,324.20	975.26	402.65	16,659.63		10,540.88	28,816.01
157	6,094.46	8,397.70	182.30	20,717.61	1,600.00	7,718.70	35,436.31
158	4,571.86	8,376.75	156.69	44,039.41	1,473.96	13,839.16	60,373.53
159	978.73			1,007.03		88.00	1,095.03
160	892.84	1,337.87		3,884.35		1,450.61	5,335.54
161	775.60	900.00		5,066.99		2,430.66	8,297.65
162	900.24	1,313.35	94.23	3,814.85		3,222.53	7,047.38
163	586.38			718.30		776.24	1,494.54
164	400.10	381.00		1,355.47		666.63	2,022.10
165	2,810.98			7,405.28		2,543.46	9,948.74
166	351.21		173.44	861.09	488.20	121.25	1,470.54
167		318.00		721.33		1,647.81	3,369.14
168	1,166.06	735.00		3,214.11	100.00	6,781.33	10,065.44
169	167.05	163.44		1,779.29		3,294.48	3,294.48
170	812.90	1,346.75		2,383.38		6,370.55	9,633.08
171	1,475.02	550.00		2,432.40		35.99	2,468.39
172	1,776.17	1,187.00	271.90	10,948.34	3.00	1,776.17	18,627.60
173	638.85			835.95	2.00	306.23	1,143.18
174	75,009.47	2,716.91	719.61	83,736.90		93,174.74	93,174.74
175	1,547.52	31.10	51.75	8,605.89		2,318.51	10,224.40
176	1,008.59	1,554.25		5,313.60		5,006.09	10,819.78
177	1,057.95	900.00		2,169.00		487.16	2,656.16
178	2,384.52	11,916.43	26.37	27,117.91	81.09	4,318.56	31,613.57
179	945.86			1,188.81	114.85	102.01	1,405.67
180	1,303.08	430.00	49.63	3,074.18		2,440.50	5,514.77
181	2,334.81	707.40		6,286.13	22.97	5,189.87	11,508.97
182		1,428.50		7,124.44		2,981.29	10,105.73
183	538.85			887.19		24.04	711.23
184	1,379.05			1,969.39		335.49	2,304.88
185	1,806.69	513.16		20,069.29		3,500.74	23,570.03
186	1,984.90	600.50		5,122.96		4,813.91	7,936.87
187	211.20			211.20		199.75	410.95
188	4,283.63			6,685.58		1,462.10	8,147.68
189	2,725.32	2,585.81	696.88	12,766.57	685.00	5,424.90	18,896.47
190	979.12			1,069.35		2,196.77	3,265.13
191	925.00	313.75		1,854.22		2,689.71	2,689.71
192	1,178.38	15,792.70	117.14	20,786.45		30,189.82	50,976.27
193	1,430.95	1,215.00		4,633.57	4,574.00	1,878.40	11,085.97
194	1,001.10	605.00		3,030.55		3,840.08	6,870.63
195	1,578.17	630.00		15,332.43		1,614.34	16,946.77
196	594.25	240.00	36.37	1,987.05		1,638.25	3,625.30
197	324.10	755.00		2,476.84		1,189.83	3,666.17



TABLE NO. 2—CONTINUED—TOWNS—EXPENDITURES—WARRANTS GRAND

Number	Town	Total general government expenditures	Total municipal and industrial expenditures	Total protection of life and property expenditures	Total health and sanitation expenditures
198	Donahue	537.14	267.21	92.13	15.00
199	Donnan	194.34		18.00	10.00
200	Donnellson	707.41	521.28	891.85	
201	Doon	611.17	865.54	131.23	59.06
202	Dougherty	268.14		459.01	8.45
203	Dow City	538.61	11,515.46	176.75	
204	Dows	467.78	2,804.53	1,486.47	584.40
205	Drakesville	81.87		3.35	12.00
206	Dumont	1,647.03	856.06	90.00	506.44
207	Duncombe	481.06	846.33	240.00	5.00
208	Dundee	227.00		247.25	
209	Dunkerton	186.22		323.00	
210	Dunlap	1,014.32	6,189.91	1,634.05	57.65
211	Durant	3,371.77	5,258.74	1,630.44	2,206.40
212	Dysart	4,027.99	12,355.20	1,635.47	1,193.65
213	Erlham	1,762.80	11,115.84	697.39	861.26
214	Earline	115.03	2,928.42		
215	Earlville	1,009.90	5,578.29	106.14	
216	Early	1,812.40	6,558.08	346.79	161.20
217	Eddyville	771.12	1,215.60	1,053.64	25.00
218	Edenview (Rhodes P. O.)	414.77	855.69	125.32	29.45
219	Edgewood	907.61	1,050.43		2.50
220	Elberon	411.61	408.39	166.62	
221	Eldridge	300.10	2,792.77	118.40	18.40
222	Elgin	1,084.82	1,062.96	877.13	
223	Elkader	2,129.79	13,000.40	1,290.00	
224	Elkhart	891.29	2,210.00		
225	Elk Horn	549.99	8,177.75	717.79	
226	Elmore	41.50	50.00		
227	Elliott	1,010.07	1,480.87	616.50	49.45
228	Elletson	250.91	85.75	182.20	7.00
229	Ellsworth	924.83	4,534.63	215.98	10.85
230	Elma	542.95	1,883.25	316.70	214.40
231	Ely	185.75		15.70	
232	Emerson	1,060.30	3,302.35	56.31	
233	Epworth	1,292.50	1,292.51	13.75	2.00
234	Essex	425.42	2,457.37	1,212.72	97.04
235	Everly	867.54	1,230.11	347.40	164.44
236	Exira	775.00	2,348.46	2,090.35	169.30
237	Exline	194.46	50.00	315.40	2.25
238	Fairbank	323.94	8,018.16	428.75	
239	Farley	760.00	670.00	1,200.00	215.00
240	Farmersburg	81.10	91.98	126.25	
241	Farmington	1,365.45	3,197.54	1,331.88	5.31
242	Farmingtonville	305.50	4,872.35	965.75	30.00
243	Farragut	618.92	1,010.79	329.25	16.00
244	Fayette	578.13	905.04	1,164.85	725.19
245	Fenton	1,097.92	2,278.87	3,635.00	146.27
246	Ferguson	86.91	2,412.77		
247	Fertile	433.87	10.85	53.00	581.50
248	Floris	89.20		296.30	
249	Floyd	1,215.49	15,324.96	643.50	48.10
250	Fonda	415.05	10,537.42	343.65	
251	Fontanelle	354.63	148.61		
252	Fort Atkinson	174.75	42.50	6.00	
253	Postoria	24.85	2.00	15.00	
254	Franklin (Via Donnellson)	116.00			
255	Fraser	371.66	7,341.94	164.83	874.10
256	Fredericksburg	172.93			
257	Frederika	76.36		12.00	
258	Fredonia (Via Columbus Jct.)	565.03	98.48	320.00	
259	Fremont	159.15		61.46	
260	Galt	1,286.16	3,806.32	2,449.38	
261	Galva	56.75			
262	Garber	73.50			
263	Garden Grove	820.65	800.16	851.04	84.00

## GENERAL TABLES—TOWNS

OUTSTANDING APRIL 1, 1927—BALANCE CASH MARCH 31, 1928—TOTAL

Number	Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1927	Cash balance March 31, 1928	Grand total for year	Number
198	224.38	606.00		1,900.86		1,436.92	3,367.78	198
199	201.25			233.59		1,169.98	1,371.23	199
200	1,049.88	855.00	50.00	4,078.03		996.34	5,074.37	200
201	1,446.32	16,460.82		13,574.03	759.00	1,611.45	29,944.60	201
202	798.49	637.50		2,351.50		2,065.36	4,416.86	202
203	1,096.33	3,314.49	338.96	17,000.50		17,319.39	34,319.89	203
204	3,196.46	1,229.16		10,462.80	21.00	1,729.66	22,213.32	204
205	2,458.41			5,297.82		5,297.82	10,595.64	205
206	2,901.12	5,229.04	6.72	5,262.35		22.80	10,554.15	206
207	564.62	180.50	116.91	11,543.61	7.80	2,326.00	13,877.41	207
208	832.61			2,494.43	1,329.29	367.74	4,128.45	208
209	1,037.09			1,566.27		310.57	1,617.45	209
210	3,356.10	6,338.55		18,500.55		329.54	1,906.81	210
211	4,348.06	4,089.07	678.00	21,063.40		7,009.34	28,072.74	211
212	6,280.42	10,823.92	342.83	26,659.48		313.93	31,977.33	212
213	11,961.95	5,908.42		39,437.60		19,164.69	58,602.29	213
214	882.02	600.00		4,526.47	748.47	24,149.37	30,426.31	214
215	2,232.55			8,927.88		51.85	5,325.70	215
216	2,030.40	1,075.50	279.61	12,803.98	5,119.20	6,104.63	15,022.81	216
217	4,349.53	4.09		10,880.01		28,263.19	39,143.20	217
218	1,341.54	832.25		7,418.82		1,158.31	8,577.13	218
219	1,015.28	1,012.50		3,488.42		2,370.50	5,858.92	219
220	2,046.16		36.98	4,925.30	900.00	616.18	6,441.48	220
221	877.13		215.77	3,248.56		3,512.33	6,760.89	221
222	1,020.73	2,663.00	146.15	4,069.79		5,338.43	9,345.22	222
223	24,351.73	186.30		40,838.21	11,323.78	5,409.10	57,664.71	223
224	2,885.11	1,649.74		4,536.19	908.65	5,667.15	11,203.94	224
225	3,314.11	1,764.15	500.62	15,024.41		790.50	15,814.91	225
226	4,827.47	17,514.66	766.66	26,305.38	1,000.00	171.67	32,288.05	226
227	636.13	120.00		6,083.47		6,083.47	12,166.94	227
228	2,305.09	1,710.83	500.00	10,111.41		355.55	11,466.96	228
229	5,225.96	8,281.00	209.96	14,274.16		2,675.94	17,950.10	229
230	561.62			763.07		12,678.33	13,440.40	230
231	1,960.26		1,425.00	7,803.57		282.54	8,086.11	231
232	821.42	1,118.76		3,412.33		1,396.17	4,808.50	232
233	1,599.12	2,944.25		8,223.91		1,049.38	9,273.29	233
234	7,330.36	6,186.55		16,326.20		9,961.87	26,288.07	234
235	9,966.08	9,063.79		24,334.96		18,746.69	43,081.65	235
236	778.38		72.25	1,312.74	5.00	5,797.97	7,110.99	236
237	773.38	1,731.13		11,285.36	10.70	4,794.58	16,021.77	237
238	2,537.87	1,904.00		4,831.75		4,831.75	9,663.50	238
239	2,619.37			2,668.07		6,098.15	14,752.02	239
240	2,608.51	1,808.71		8,299.95	801.61	41.73	10,902.80	240
241	18,471.11	2,229.89	550.00	9,650.62		2,282.21	14,127.81	241
242	3,635.00	1,409.67	372.06	22,230.66		7,451.81	29,682.47	242
243	488.63			8,790.54		4,806.75	13,597.29	243
244	125.28			4,011.71	.85	13,032.72	17,044.28	244
245	387.25	1,068.45		3,690.41	109.48	638.41	4,438.30	245
246		450.00	203.85	1,508.82		35.65	1,544.47	246
247	731.02	1,302.50		581.50		298.41	789.91	247
248	3,109.04	41,806.63	8.55	62,243.26	290.30	1,800.71	64,340.72	248
249	2,979.91	5,362.50	126.72	19,662.22	31.75	16,147.49	35,809.66	249
250	1,341.25			1,844.54		9,215.28	10,060.02	250
251	296.27			1,347.71		1,978.29	2,274.56	251
252	195.89	623.19		237.71		133.50	5,902.46	252
253	710.01			826.01		11.73	249.44	253
254	4,420.53			13,381.08		64.30	890.31	254
255	366.50			459.45		6,341.69	10,723.67	255
256	128.63		8.00	224.99		409.45	841.88	256
257	3,199.19	1,480.00		4,183.30		1,908.91	6,092.11	257
258	734.55	6,324.03		2,435.16		530.19	2,963.35	258
259	775.77		267.14	14,073.15		13,967.91	28,041.06	259
260	2,294.47	442.00	2,812.88	7,767.50	806.53	3.82	2,063.97	260
261					1,138.44	25.15	8,921.00	261



TABLE NO. 2—CONTINUED—TOWNS—EXPENDITURES—WARRANTS  
GRAND

Number	Town	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
264	Garnaville	232.32	72.95	236.00	1.00
265	Garner	2,393.38	5,302.42	1,302.00	99.13
266	Garrison	78.50		207.50	
267	Garwin	465.10	1,139.50	130.75	216.92
268	Geneva	63.80		796.25	
269	George	949.22	793.38	1,312.22	358.00
270	Gilbert	88.04	1,236.68	32.00	
271	Gilbertville	179.93		46.23	
272	Gilman	573.71	6,835.59	321.05	
273	Gilmore City	2,075.54	1,773.87		5.00
274	Gladbrook	669.82	4,117.35	7,642.90	305.99
275	Gildren	1,932.79	21,969.50	1,432.68	229.10
276	Goldfield	2,021.12	3,088.71	873.38	23.30
277	Goodell	456.48	271.20		12.50
278	Goose Lake	278.50	1,019.96		
279	Gowrie	1,196.06	4,184.61	1,604.19	
280	Graettinger	567.69	407.00	780.00	
281	Grafton	109.43	2,309.39	64.00	
282	Graf	804.97	1,119.01	971.20	21.00
283	Grand Junction	1,531.74	1,488.94	26.41	85.16
284	Grand Mound	413.21			
285	Grand River	779.62	147.51	70.00	
286	Grandview	4,561.28	8,008.33	118.35	
287	Granger	731.89			
288	Grant	969.14	94.30	928.11	5.60
289	Granville	445.15	725.82	45.00	32.00
290	Gravelly	118.12	112.99	44.30	
291	Gray	174.25	26.50	136.68	
292	Greely	1,561.53	6,100.81	1,579.61	17.27
293	Greene	3,584.24	35,988.30	1,081.89	504.60
294	Greenfield	157.28	161.99	3.50	
295	Green Island	134.00	1,740.08	138.33	
296	Greenville	606.31	5,278.10	28.00	
297	Grimes	1,113.76	2,925.41	1,369.90	32.00
298	Griswold	1,086.54	9,066.00	1,878.32	1,080.80
299	Grundy Center	103.70		18.00	
300	Graver	175.20		3.00	
301	Guernsey	1,447.91	4,735.06	1,693.27	5,949.32
302	Guthrie Center	1,510.63	19,463.54	667.57	136.00
303	Gutenburg	137.88	2,863.42		
304	Halber	233.75	164.96	14.98	2.00
305	Hamilton	338.16		512.19	
306	Hancock	407.40	41.45		
307	Hanlontown	97.99	235.16	79.78	
308	Hansell	1,222.75	1,967.83		219.31
309	Harcourt	160.39	25.00		
310	Hardy	194.40		43.70	
311	Harper	92.19	2,097.80	180.20	
312	Harpers Ferry	187.10	1,343.37	4.80	60.75
313	Harris	10.82		40.00	
314	Hartford	1,845.77	25,577.79	1,645.58	278.25
315	Hartley	88.75			
316	Hartwick	170.11	3.00	75.94	8.80
317	Harvey	153.07	24.20	123.16	
318	Hastings	604.35	1,707.63	194.00	
319	Hawelock	171.42	1,080.44	225.05	30.00
320	Hawkey	184.40	88.59	115.41	
321	Hayesville	731.50	90.38	135.85	
322	Hazlet	733.06	2,127.54	72.36	
323	Hedrick	50.28		149.61	21.32
324	Henderson	21.98		8.00	
325	Hepburn	855.12			
326	Hills	263.30		15.00	
327	Hillsboro	1,076.98	4,070.02		10.00
328	Hinton	126.00		65.00	
329	Holland				

OUTSTANDING APRIL 1, 1927—BALANCE CASH MARCH 31, 1928—  
TOTAL

Number	Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1927	Cash balance March 31, 1928	Grand total for year	Number
264	2,800.98			2,800.98		2,563.86	5,400.11	264
265	2,669.46	42,870.55		54,627.80		22,907.35	77,535.15	265
266	2,417.35			2,708.44		2,708.11	5,408.55	266
267	1,842.87	3,236.10		7,018.24	187.74	11,563.75	19,669.71	267
268	537.72		25.51	1,424.23		2,008.50	3,432.73	268
269	3,359.28			10,993.08		13,369.44	24,392.52	269
270	542.90			2,615.87		1,195.38	3,812.25	270
271	982.39			1,195.38		655.73	2,872.60	271
272	3,829.75		696.25	11,746.35	621.72	501.15	1,096.56	272
273	1,002.64	13,267.21	1,316.17	19,440.43	3,707.27	2,714.80	14,982.88	273
274	5,881.13	2,565.25	1,866.08	33,276.61		2,458.29	25,605.90	274
275	2,000.84	9,242.81	861.13	38,259.55	1,101.33	6,171.08	32,731.48	275
276	1,931.09	1,397.50		9,335.00		4,991.91	14,826.91	276
277	189.65			929.83	627.80	1,215.60	2,775.23	277
278	219.50	114.00		1,631.66		5,841.28	7,473.24	278
279	3,747.83	3,650.04	264.38	14,647.11	36.00	13,374.44	28,048.16	279
280	1,415.23	278.97		8,439.49		1,973.59	5,413.98	280
281	1,338.28	1,510.00		5,231.10		4,354.86	9,586.06	281
282	504.74	4,829.80	48.00	10,298.72	800.00	10,565.98	21,664.70	282
283	2,417.00	2,434.46		7,073.71		3,312.97	11,286.68	283
284	1,234.96			1,648.17		61.43	1,709.60	284
285	1,033.04	647.00	63.00	2,759.13	1,500.00	290.49	4,548.60	285
286	1,361.70	540.00		14,559.77		2,758.61	17,348.38	286
287	615.00	390.00		1,697.19		129.00	1,826.19	287
288	910.77	8,058.14		10,316.08	2,338.84	686.18	13,541.10	288
289	589.17	1,305.00	111.22	2,743.70		1,184.00	2,928.30	289
290	2,355.32	652.07		2,181.43	362.50	132.87	2,676.89	290
291	3,398.31	4,564.34	26.87	8,544.82		236.45	2,081.27	291
292	2,479.22	8,017.79		17,249.24	259.86	4,604.64	22,103.74	292
293	161.67			364.44		54,741.37	107,397.41	293
294	373.79	240.00		3,628.20		485.08	840.32	294
295	1,268.47		155.00	7,395.88	15.50	2,431.25	5,059.45	295
296	2,350.98	3,296.90		13,938.95		1,679.22	9,076.11	296
297	5,878.06	1,926.84	15.00	20,881.82	65	15,189.77	29,144.22	297
298	804.65		19.89	945.64		29,922.64	30,865.11	298
299	496.24	125.00		799.44		629.61	1,669.25	299
300	7,166.18	7,158.77	370.73	28,561.23	4,258.41	1,349.57	2,149.61	300
301	5,656.50		2,707.75	31,442.10		13,371.58	46,086.22	301
302	1,450.36			4,686.80		18,431.00	49,873.13	302
303	498.58		34.91	1,019.18		3,927.23	7,614.19	303
304	1,838.44			2,088.70		1,552.74	2,571.92	304
305	960.41	430.34		3,819.50		647.50	3,336.38	305
306	160.53		18.60	592.18	223.49	54.13	2,378.61	306
307	625.31	1,451.88		5,477.08		41.39	850.46	307
308	1,186.22	848.73		3,230.28		3,548.19	9,025.37	308
309	721.73			969.86		2,567.94	4,817.32	309
310	337.50	147.00		2,834.89		146.04	1,105.89	310
311	437.70	1,436.83	598.00	3,997.57	2.50	267.81	3,122.70	311
312	756.46	761.25		1,565.53		3,738.35	7,788.43	312
313	4,001.67	37,773.94	4,823.75	75,644.85	6,582.41	921.90	2,490.53	313
314	648.15			14,678.70		96,904.62	96,904.62	314
315	834.41	334.00		1,414.56	5.45	740.05	1,690.97	315
316	1,259.80	114.00	40.50	1,764.91		900.00	2,664.91	316
317	1,053.55	600.00	50.00	4,099.53	75.00	20,546.98	24,721.51	317
318	2,178.67	1,707.50		5,899.68		1,684.92	7,577.60	318
319	386.24	390.00		1,171.64		991.82	2,163.46	319
320	1,012.02			1,975.75		1,411.90	3,387.74	320
321	3,432.69	3,564.58		9,951.13	1,968.70	2,121.39	8,014.66	321
322	567.96			797.27		2,079.80	2,251.60	322
323	90.60			855.12		835.26	1,600.88	323
324	789.18			1,157.38		1,384.15	2,541.53	324
325	2,108.21	1,626.13		8,876.43		2,732.50	11,608.93	325
326	1,463.75			1,664.75		176.19	1,840.88	326



TABLE NO. 2—CONTINUED—TOWNS—EXPENDITURES—WARRANTS  
GRAND

Number	Town	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
330	Holstein	2,034.18	10,644.00	1,957.56	355.55
331	Holy Cross (Via N. Buena Vista)	85.25	217.80	6.00	
332	Hopkinton	123.23	10.00		
333	Hopkinton	129.93	1,007.25	531.60	12.50
334	Hornick	600.95	3,528.35	344.80	12.50
335	Hospers	416.55	435.06	990.25	251.84
336	Hubbard	274.49	4,270.90	1,271.20	
337	Hudson	2,456.44	7,066.61	539.83	2.70
338	Hull	427.42	3,387.48	1,308.12	
339	Huneston	2,221.39	4,729.24	370.63	342.34
340	Hurstville				
341	Huxley	1,006.37			
342	Imogene	253.65		178.94	1.50
343	Inwood	510.54	4,129.87	799.67	170.57
344	Ionia	15.72		31.00	
345	Ireton	429.67	512.42	749.00	
346	Irwin	713.67	4,324.72	377.44	
347	Jackson Junction	95.56			
348	Jamaica	188.38		181.50	
349	Janesville	437.00	80.00	212.55	
350	Jesup	401.53	1,138.75	908.00	
351	Jewell Jet. (P. O. Jewell)	661.18	12,341.68	299.00	731.03
352	Joice	298.30	214.00	104.00	75.00
353	Jolley	122.76	2,006.90	34.50	3.80
354	Kalona	855.64	676.76	80.50	
355	Kamrar	24.07	1,055.93		
356	Kanawha	808.10	4,683.08	845.58	13.75
357	Kellerton	329.95	737.00	766.35	17.00
358	Kelley	454.81	1,517.84		18.00
359	Kennett	1,412.48	909.88	1,620.00	
360	Kent	426.41		177.82	5.00
361	Kent	21.85			
362	Keosauqua	2,623.90	1,822.78	143.17	
363	Keota	921.38	3,348.68	862.37	801.35
364	Keosauqua	88.02	80.00	149.36	
365	Keystone	620.58	619.51	1,331.50	
366	Kimballton	636.61	11,984.83	29.50	
367	Kingsley	1,532.54	2,507.21	1,174.08	435.65
368	Kinross	33.25			
369	Kirkman	404.21	303.14		
370	Kirkville	80.00		317.41	
371	Kiron	813.66	1,784.50	843.32	
372	Klemme	1,364.48	883.21	269.10	34.65
373	Klerim	335.00			
374	Lacona	1,012.94	6,389.30	107.95	15.00
375	Ladora	108.13	711.88	27.00	
376	Lakota	461.66	624.56	135.00	9.00
377	Lake Mills	1,581.40	3,731.98	1,442.53	711.88
378	Lake Park	365.00	5,558.42	960.00	35.00
379	Lake View	1,469.80	22,621.03	1,901.19	166.30
380	Lamoni	1,713.81	14,464.62	1,547.44	1,301.40
381	Lamont	1,074.04	1,071.88	788.00	
382	La Motte	31.26	2,344.49	50.50	
383	Lanesboro	331.85	53.26	134.10	30.45
384	Lansing	719.39	3,251.17	1,706.90	57.37
385	La Porte City	861.53	841.00	2,804.26	1,991.71
386	Larchwood	861.80	9,968.54	663.60	
387	Larrabee	108.37	2,572.03	70.50	
388	Latimer	798.31	1,062.84	130.00	
389	Laurel	469.29	227.63	75.45	
390	Laurens	579.16	15,862.98	1,256.03	1,709.08
391	Lawler	310.64	7,164.03		
392	Lawton	420.72	1,569.80	15.65	2.75
393	Le Claire	770.31	117.04	306.00	
394	Ledyard	516.62	359.55		
395	Le Grand	264.56		86.00	

## GENERAL TABLES—TOWNS

OUTSTANDING APRIL 1, 1927—BALANCE CASH MARCH 31, 1928—TOTAL

Number	Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1927	Cash balance March 31, 1928	Grand total for year	Number
330	1,318.50	29,697.86		46,008.08		56,269.81	162,277.59	330
331	449.30	316.00		1,074.41		566.12	1,640.53	331
332				133.22		2.98	136.21	332
333	3,275.97	832.50		5,777.20		4,889.61	10,666.86	333
334	758.55	1,382.75		6,510.60		6,509.20	13,019.80	334
335	1,385.12	1,841.25		6,160.07		6,244.69	12,446.61	335
336	1,906.96	575.00	129.20	2,603.50	41.85	1,139.30	15,691.45	336
337	1,029.60	2,963.50	65.16	4,058.27	6.50	12,007.38	19,363.71	337
338	2,380.83	6,752.42		21,088.38		4,408.44	29,273.15	338
339	1,803.24	11,631.54		21,444.80		7,658.06	606.16	339
340	444.80			2,800.00		215.36	8,106.43	340
341	770.33	2,800.00		2,332.79		1,908.01	3,928.80	341
342	314.79	1,783.91		9,686.46	1,086.10	24.36	10,797.49	342
343	2,638.51	1,437.29		3,981.20		225.14	4,216.34	343
344	749.00	3,185.48		10,699.65		3,001.81	15,701.46	344
345	2,464.42	6,986.15		7,288.51	437.22	2,547.93	10,263.66	345
346	570.18	1,282.50		1,297.62		1,297.62	6,538.93	346
347	1,198.04	967.50	4.02	1,937.31	90.87	4,186.97	1,958.48	347
348	984.21	784.33		7,833.75		21.17	10,520.48	348
349	2,168.35	4,081.43	106.00	2,171.14	82.62	5,982.61	31,347.22	349
350	5,365.96	4,791.12	56.80	24,236.17	1,128.54	22.09	2,416.35	350
351	1,206.78	568.68	25	2,620.91		2,416.35	9,306.05	351
352	4,131.14	3,628.30		2,171.14		2,416.35	9,306.05	352
353	3,916.64	340.00		2,102.63		5,501.17	26,427.89	353
354	1,600.99	7,420.81	15.00	17,794.96	394.10	2,470.05	6,013.29	354
355	611.55	1,550.00		8,540.39	2.85	2,538.80	6,481.00	355
356	2,163.58	713.68		3,952.20		2,538.80	12,707.50	356
357	1,795.29	739.62		6,759.62		1,399.95	3,804.47	357
358	1,013.97	695.44		2,404.63		897.14	2,628.40	358
359	1,077.78	2,090.00		1,731.26		2,453.60	10,211.23	359
360	6,663.13	2,780.90	223.65	15,601.25	107.58	2,606.44	18,317.18	360
361	2,172.87			2,400.25	13.10	6,929.61	3,473.00	361
362	2,147.07	2,211.25		6,929.61		1,870.38	7,799.99	362
363	2,172.53	2,346.49	176.69	17,346.35		10,438.41	27,784.76	363
364	3,206.70	18,776.15		27,630.33	7.00	22,810.30	50,447.66	364
365	368.40	212.92		1,354.76		70.61	705.28	365
366	317.41	330.00		1,053.32		1,830.84	3,183.60	366
367	843.32	130.00		3,779.89		94.46	1,087.78	367
368	629.35	159.38		10,147.09		2,283.12	5,661.01	368
369	1,530.45	6,355.00	10.00	1,649.57		4,381.66	15,028.09	369
370	1,314.48	1,075.00		9,816.12		1,434.21	7,880.78	370
371	1,215.93	1,878.87		3,269.25		2,347.38	12,163.49	371
372	1,048.37	762.88		3,700.96		4,526.43	7,835.68	372
373	1,706.99	4,732.72	37.50	17,887.34		3,429.42	7,129.51	373
374	5,649.33	11,900.00		23,243.67	24.61	9,822.08	27,754.03	374
375	4,435.25	1,744.23	2,926.93	38,829.81	4.48	14,628.43	23,243.67	375
376	8,000.13	10,761.84		35,525.48	33.74	12,180.58	47,739.80	376
377	5,736.57	2,108.11		4,482.58	15.60	642.83	6,106.67	377
378	1,320.29		309.05	2,228.59	1,475.84	89.49	6,048.26	378
379	1,727.63			5,448.24		4.52	2,392.81	379
380	1,618.63			4,482.58		2,142.42	14,338.29	380
381	5,407.11	1,028.83		20,362.71	500.00	1,454.62	22,297.63	381
382	4,534.75	1,020.00	1,424.46	13,034.59	50.00	7,114.24	20,198.83	382
383	531.65	767.47		2,690.85		1,417.12	4,107.97	383
384	498.72			1,386.95		1,243.40	3,620.35	384
385	1,329.64			8,704.83	183.90	38,009.64	75,189.96	385
386	630.56	15,704.19	94.92	3,701.26	3.50	2,077.41	5,444.04	386
387	1,779.46	300.00		3,712.64	488.44	1,839.63	4,301.08	387
388	1,015.90	320.00	356.25	3,051.64	535.00	1,896.07	2,660.98	388
389	1,129.86	1,535.74	83.70	1,664.91				389
390	1,650.87							390
391	1,149.55	165.00						391



TABLE NO. 2—CONTINUED—TOWNS—EXPENDITURES—WARRANTS  
GRAND

Number	Towns	Total general government expenditures	Total municipal expenditures	Total protection of life and property expenditures	Total health expenditures
396	Lehigh	2,078.24	7,461.51	181.00	
397	Leighton	38.58	146.75	100.00	
398	Leland	840.33	5,878.67	1,719.35	236.60
399	Lenox	132.50	306.00	60.00	10.00
400	Le Roy	180.00	2,961.00	180.00	
401	Lester	284.74	154.00	120.00	
402	Letts	537.35	1,660.79	873.82	25.10
403	Lewis	192.17	354.83	167.01	
404	Libertyville	414.08	887.57	358.61	
405	Lidderdale	183.60	631.61	11.00	.64
406	Lime Springs	356.27	7.40	37.28	70.00
407	Lincoln	209.65	329.11	623.23	6.00
408	Linden	3,552.87	1,255.04	624.16	636.88
409	Lineville	1,006.01	27,363.91	340.74	
410	Linn Grove	687.70	191.38	248.47	
411	Lisbon	155.20	1,066.46	24.00	1,063.67
412	Liscomb	1,389.22	3,070.47	314.57	24.00
413	Littleport	81.45	7,126.13	30.65	
414	Little Rock	435.88	8,861.56	1,633.97	465.80
415	Little Sioux	765.43	2,100.65	240.74	279.45
416	Livemore	1,278.00	900.50	62.00	
417	Lockridge	2,677.03	2,433.87	333.80	
418	Logan	611.30	708.40	36.54	
419	Lonsville	160.95	248.21	467.44	165.30
420	Loose Rock	1,041.90	1,138.71	100.63	366.04
421	Loose Tree	1,196.60	69.75	973.85	17.16
422	Long Grove	1,243.76	2,503.18	384.25	75.00
423	Lorimer	692.17	120.00	5.00	
424	Lost Nation	703.94	463.10	356.00	
425	Lovilia	463.10	390.33	387.25	15.00
426	Lowden	390.33	299.70	48.00	
427	Low Moor	569.30	9,098.12	532.26	
428	Luana	92.43	40.67	614.43	
429	Lucas	368.07	43.22	597.25	796.55
430	Luther	300.47	246.19	803.20	1,567.06
431	Lu Verne	360.73	797.78	646.59	2,453.25
432	Luxemburg (P. O. Vienna)	487.14	1,235.65	178.95	913.21
433	Lytton	124.60	376.00	484.45	20.00
434	Macedonia	388.87	377.00	623.57	
435	Mackburg	274.00	1,506.75	2,406.29	
436	Magnolia	434.92	1,022.00	1,480.45	710.84
437	Malcolm		120.00	334.47	334.47
438	Mallard	341.00	671.91	4,829.33	141.45
439	Maloy	2,167.33	188.16	28,072.97	8,084.76
440	Malvern	2,151.27	121.00	2,962.95	1,697.74
441	Manly	1,333.30	3,548.30	5,568.65	12,520.21
442	Manning	1,007.25	1,532.78	44,673.53	5,351.51
443	Manston	2,270.17	902.11	12,506.35	2,718.16
444	Mapleton	2,130.33	85.00	360.45	
445	Marathon	791.81	1,036.18	2,211.83	120.00
446	Marble Rock	2,181.19	2,988.82	3,916.52	2,988.76
447	Marcus	625.25	270.00	1,080.30	1,164.77
448	Martine	423.56	1,740.99	2,568.07	1,134.60
449	Marquette	133.36	14.30	700.76	
450	Martinsburg	190.70	12.60	1,181.21	848.22
451	Martensdale	129.48	13.00	638.79	2,917.34
452	Marysville	101.40	133.45	192.75	31.00
453	Masonville	1,574.71	44.37	908.15	
454	Matlock	1,446.57	97.86	1,842.19	14.00
455	Maurice	231.61	20.72	156.92	
456	Maxwell	1,488.60	5,404.37	2,392.62	2,634.82

OUTSTANDING APRIL 1, 1927—BALANCE CASH MARCH 31, 1928—  
TOTAL

Number	Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1927	Cash balance March 31, 1928	Grand total for year	Number
396	2,089.96	2,946.74		15,357.45		9,351.83	24,709.38	396
397	384.61	100.00	78.50	601.69	1,000.00	104.96	1,706.65	397
398	254.20	630.00		1,196.77		709.65	1,906.42	398
399	5,566.79	3,795.00	721.38	19,848.02	7,357.48	1,904.64	28,110.14	399
400	132.69			545.19		88.90	734.12	400
401	2,184.00	781.00		6,286.00		6,289.60	13,015.00	401
402	885.91	650.00	.02	2,095.57		4,541.13	6,636.70	402
403	2,186.75			5,284.79		1,566.07	6,850.86	403
404	1,369.98	1,854.06		3,608.06		22.92	3,630.98	404
405	1,135.05	1,160.00	69.80	2,700.11		4,536.42	7,316.53	405
406	1,300.17			2,561.00		3,452.39	6,313.42	406
407	565.06	1,146.35		2,538.89		1,434.91	3,903.80	407
408	794.66	716.36		1,981.97		2,734.62	4,706.59	408
409	1,817.87		85.41	3,071.27	856.90	412.42	4,340.59	409
410	3,468.36	9,456.58	248.54	4,807.91	10.00	5,945.06	10,762.97	410
411	1,303.90	600.00		42,694.24	3,764.01	3,925.17	50,383.42	411
412	370.80		5.00	8,830.09	24.00	2,708.16	5,566.75	412
413	2,427.42	1,176.60		7,123.37		263.85	1,042.38	413
414	509.11	415.97	42.89	4,143.89	763.10	2,889.78	10,275.75	414
415	2,017.33	1,223.21		11,741.12		14,171.36	4,163.85	415
416	702.92			1,409.01		101.37	2,512.48	416
417	4,595.54	5,566.05	700.00	25,340.92	272.70	23,743.93	49,357.64	417
418	3,633.13	16,046.41		35,678.31	17.00	16,588.73	42,284.04	418
419	520.25	600.00		4,189.17		5,924.78	1,523.87	419
420	4,189.17			1,745.98	68.90	5,323.66	13,411.85	420
421	610.05	230.04		4,621.49		3,044.62	4,888.60	421
422	2,158.19		.45	10,351.65	30.33	5,082.60	15,464.58	422
423	2,530.25	4,059.41		6,539.75		187.94	6,727.69	423
424	2,234.22		1.00	7,591.96		4,688.79	12,280.75	424
425	2,792.11	1,022.50	210.75	3,220.81		1,229.65	5,452.87	425
426	1,917.88	465.00		2,064.54		732.41	6,610.95	426
427	1,244.54			1,563.48	1,900.00	1,734.61	3,468.09	427
428	770.90			2,280.08		761.13	2,972.79	428
429	356.55	837.08		1,563.48		583.73	2,147.04	429
430	2,561.00	831.00	16.48	13,355.16	200.00	19,015.50	32,337.66	430
431	614.43			796.55		607.07	1,433.62	431
432	597.25			1,236.22		896.44	2,133.66	432
433	803.20			1,567.06	9.75	420.94	1,792.77	433
434	646.59	2,453.25		4,064.33		2,948.75	7,013.08	434
435	178.95	913.21		3,180.95		2,804.31	5,985.26	435
436	484.45		20.00	639.05		464.69	1,004.04	436
437	623.57			1,012.44		465.50	1,477.04	437
438	2,406.29			4,054.64		2,735.29	7,389.03	438
439	1,480.45	710.84		4,100.23	16.05	557.54	4,673.83	439
440	334.47			334.47		85.81	420.28	440
441	4,901.10	4,829.33	141.45	11,330.22		7,065.74	18,396.07	441
442	30,326.27	28,072.97	8,084.76	80,880.27	2,515.71	9,493.50	92,388.58	442
443	2,962.95	1,697.74	7.51	6,688.95		4,734.12	18,690.70	443
444	5,568.65	12,520.21		29,186.67		15,198.77	44,385.44	444
445	44,673.53	5,351.51		76,291.00		36,403.22	112,754.22	445
446	4,754.90			36,680.04	1,142.29	12,948.54	50,771.17	446
447	2,601.31	12,506.35		12,506.35		14,360.17	26,870.94	447
448	334.47	960.45		10,154.07		7,271.48	17,425.49	448
449	2,211.83	120.00	4,608.79	18,210.61	7.25	11,444.54	29,661.30	449
450	3,916.52	2,988.76		3,235.66		2,210.38	5,441.94	450
451	1,080.30	1,164.77	82.50	6,268.97		1,842.48	8,111.45	451
452	2,568.07	1,134.60		848.22		915.00	1,763.23	452
453	700.76			1,387.51		512.06	1,899.57	453
454	1,181.21			3,774.93		670.96	4,394.97	454
455	638.79	2,917.34	31.00	275.31		77.61	352.32	455
456	192.75			1,143.00		53.41	1,196.41	456
457	908.15			31,788.75	18.41	6.64	31,813.20	457
458	1,842.19			1,897.75		181.31	2,029.06	458
459	156.92	2,634.46	.90	4,158.09		2,158.09	6,316.09	459
460	2,392.62	1,689.18		12,323.51	2.30	3,681.04	16,006.85	460



## REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—CONTINUED—TOWNS—EXPENDITURES—WARRANTS GRAND

Number	Towns	Total municipal industrial expenditures	Total protection of life and property expenditures	Total general government expenditures	Total health department expenditures
462	Maynard	144.10	2,058.19	233.40	
463	Mayeville (Waleott P. O.)	13.08		9.50	14.80
464	McCallisburg	483.80	87.25	108.22	45.80
465	McCausland	27.00		36.62	
466	McClelland	45.00		75.00	
467	McGregor	792.72	3,824.01	1,787.77	2,510.46
468	McIntire	225.56	25.50	338.24	10.00
469	Mechanicsville	405.72	6,324.93	968.50	
470	Mediapolis	1,900.91	7,483.41	224.70	409.88
471	Merbourne	164.84	1,304.73	98.50	6.65
472	Meicher	408.03	347.68	1,401.80	
473	Melrose	220.14		133.00	
474	Melvin	319.61	374.70	134.56	10.35
475	Menlo	766.15		878.47	
476	Meriden	509.86	117.90	146.28	
477	Merrill	927.86	1,319.69	1,423.64	8.25
478	Messervy	75.15	417.96	96.90	
479	Middletown	50.27	1,133.84	45.25	
480	Miles	629.07	2,579.11	1,797.18	633.00
481	Millford	1,210.28		1,210.28	
482	Millersburg	68.55		80.00	
483	Millerton	47.87		73.33	1.00
484	Milo	208.58	8,838.00	117.33	
485	Milton	304.00	1,068.00	75.00	63.75
486	Minburn	234.63	5,061.63	478.44	18.80
487	Minden	1,199.49	715.49	300.00	
488	Mingo	345.68	449.75		
489	Mitchell	25.70			
490	Mitchellville	305.88	3,069.00	67.80	
491	Modale	2,091.50	187.80	315.20	
492	Mondamin	758.89	98.10	341.75	
493	Moneta	278.26		14.70	
494	Monmouth	1,304.96	303.80	129.30	
495	Monona	1,278.59	4,115.18	142.73	16.30
496	Monroe	2,302.54	1,579.02	1,469.27	10.00
497	Montezuma	726.33	5,946.43	1,705.90	435.10
498	Montour	197.43	119.36	62.81	9.29
499	Montrose	926.96	217.07	75.00	25.00
500	Moorhead	3,555.45	2,130.22		
501	Moorland	357.60	2,477.99	142.73	16.30
502	Moravia	406.10	514.65	431.36	2.00
503	Morning Sun	4,582.98	1,450.55	529.40	56.45
504	Morrison	306.66			5.00
505	Moulton	325.95	5,754.39	408.70	15.00
506	Mt. Auburn	412.06		32.92	
507	Mt. Ayr	1,040.91	5,483.30	2,091.00	771.82
508	Mt. Sterling	62.80			
509	Mt. Union	2,019.45	4,427.61	1,936.90	1,794.90
510	Mt. Vernon	2,054.51	3,478.55	175.37	
511	Naville	629.75	25.50	974.48	106.16
512	Nashua	4,013.70	4,797.61	2,047.66	1,859.25
513	Nashua	38.25	36.42	52.68	15.90
514	Neola	3,365.50	10,062.58	1,705.68	
515	Neola	676.89	322.87	865.48	
516	New Albion	786.63	5,444.97	1,793.10	769.54
517	Newell	431.01		291.42	
518	Newhall	1,548.23	606.10	540.08	
519	New Hartford	202.05		416.79	28.80
520	New Liberty	4,577.10	23,806.78	1,235.00	
521	New London	655.65	305.40	1,023.00	
522	New Market	133.43		206.17	
523	New Providence	1,070.30	5,071.29	1,191.20	205.00
524	New Sharon	1,927.49	444.60		
525	New Vienna	151.05		23.50	12.00
526	New Virginia	808.54	809.11	492.94	
527	Nichols				

## GENERAL TABLES—TOWNS

OUTSTANDING APRIL 1, 1927—BALANCE CASH MARCH 31, 1928—TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1927	Cash balance March 31, 1928	Grand total for year	Number
989.90	1,653.75	43.24	5,122.67	645.00	1,152.48	6,235.12	462
349.75			419.15		930.10	1,349.25	463
1,040.53	448.58		2,211.17	1.10	2,818.35	6,033.60	464
552.45	340.00		856.07		1,786.52	2,643.59	465
301.53	225.00		736.53		819.75	1,556.28	466
5,067.88	4,408.75		19,336.59		14,843.56	33,940.15	467
891.90			1,550.00		1,966.15	3,116.75	468
2,038.14	3,897.89		14,194.98	476.90	8,084.25	23,655.13	469
21,160.87	2,044.96		33,234.72		5,835.78	39,000.50	470
1,885.37			3,459.80		5,715.28	5,670.17	471
3,256.17	1,178.00	69.45	5,751.13	402.92	4,675.50	10,729.55	472
1,664.48	2,375.09		4,392.71	89.07	970.00	5,451.78	473
362.84	1,216.25	38.04	2,456.35		14,432.68	16,900.03	474
1,438.62			3,083.22		1,387.54	4,470.76	475
1,692.10	140.74		2,606.88	179.05		2,786.81	476
3,002.35	4,497.30		11,239.09		10,907.75	22,146.84	477
2,273.07	1,521.29		4,384.67		1,784.67	6,169.34	478
501.98			597.50		772.97	1,370.47	479
1,854.38	956.25		4,639.28		8,836.90	13,476.18	480
3,929.73	3,612.58	18.80	13,789.48		13,489.35	26,278.83	481
964.67			1,113.22		469.50	1,582.72	482
294.43	285.50	300.00	1,002.13		25.78	1,027.91	483
3,685.32	4,084.28		17,015.61		3,683.94	20,697.45	484
2,387.20			4,028.55		388.55	4,416.80	485
829.75	1,431.07		5,143.32	1.56	1,239.64	9,376.54	486
863.91	590.85		3,669.74		3,663.00	7,232.74	487
461.19	432.50		1,677.13		3,311.04	4,988.16	488
580.06			605.78		14.31	620.07	489
1,861.25	5,017.50	303.78	5,615.21	798.72	3,676.06	13,884.90	490
1,058.16	1,768.00	71.40	5,092.12		2,646.84	9,738.77	491
1,007.30	5,000.45	1.21	7,267.70		7,664.02	14,831.72	492
163.10		60.32	515.43		91.70	1,268.67	493
6,501.02	17,094.19	4.00	1,728.09		1,503.71	3,223.70	494
5,701.39	3,340.00	5.00	29,706.64		7,891.68	37,598.32	495
4,240.56	4,572.70	357.26	18,407.32	1,280.98	18,482.69	34,170.90	496
779.79		12.83	18,024.28	1,734.54	6,485.49	26,244.81	497
1,614.04		74.00	1,181.51		858.38	2,367.51	498
236.80			2,352.07		858.00	3,210.07	499
442.30	843.73		5,403.27		5,403.27	11,365.56	500
2,302.05			4,274.57		1,845.97	6,130.54	501
2,090.60	2,500.00	534.11	3,550.14		1,180.38	4,730.52	502
460.39			12,500.00	5,612.33	4,406.84	25,559.39	503
1,707.91	21,064.62		772.05		702.50	1,474.55	504
605.36	690.00		29,436.57		11,568.14	41,019.71	505
4,978.59	12,919.50	100.00	1,980.34		2,467.57	5,447.91	506
891.73			30,386.12		30.00	6,125.56	507
765.85	840.00		391.73		463.54	855.27	508
4,746.51	6,850.82	39.22	1,668.65		949.68	2,618.33	509
325.60	2,473.00		21,835.41	17,707.18		39,542.54	510
3,206.01			8,417.03		14,441.82	22,858.85	511
4,049.68	6,060.83		5,096.79		1,526.28	6,533.07	512
762.80			23,229.03		4,575.02	27,804.05	513
1,705.68			23,229.03		554.72	1,455.11	514
746.40	2,055.00	3,991.81	17,618.22		8,424.40	26,042.62	515
5,510.25	5,625.24	423.00	8,707.35	5,905.20	2,449.48	17,062.63	516
2,117.23		366.23	23,363.02	7,080.00	2,812.24	33,255.26	517
1,139.05	74.33	30.00	3,305.89		1,223.74	4,429.63	518
366.81			4,696.09		4,607.00	9,303.18	519
1,753.25			150,805.85		1,163.19	1,163.19	520
738.96			1,072.55		9,528.55	10,601.10	521
2,648.89	10,740.65	2,213.80	464.41		4,596.72	14,938.22	522
508.61	802.50		1,820.04		1,820.04	3,640.26	523
2,533.77			22,147.19		683.33	22,830.52	524
1,063.29	407.78		3,185.20		783.67	3,968.87	525
			2,730.32		1,151.71	3,882.08	526
			2,667.61		287.19	2,954.74	527



TABLE NO. 2—CONTINUED—TOWNS—EXPENDITURES—WARRANTS  
GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
528	Nodaway	626.19			
529	Nora Springs	1,505.10	7,141.87	1,126.70	1,247.31
530	Northboro	176.65			
531	North Buena Vista				
532	North English	830.81	2,424.88	1,631.15	
533	North Liberty	335.38		25.00	
534	North Washington	85.75		3.00	
535	Northwood	2,163.89	6,854.00	1,429.53	193.50
536	Norwalk	209.72		77.60	
537	Norway	1,699.22	1,821.73	48.50	
538	Numa	227.48		7.50	
539	Oakland	538.71	5,535.99	1,688.98	18.20
540	Oakville	736.32	34.01	183.90	54.25
541	Ocheyedan	661.77	2,157.10	929.73	40.00
542	Odesholt	3,837.48	4,104.96	111.41	578.13
543	Ogden	965.08	34,187.99	1,644.73	295.90
544	Okoboji	185.45		3.83	
545	Olds	209.01	41.95		143.98
546	Olin	34.22	3,221.43		199.95
547	Ollie	176.77		110.00	
548	Oneida	36.00			
549	Onawa	264.91	1,337.22	108.00	
550	Orange City	3,424.28	20,464.21	1,305.63	964.10
551	Orchard	3.30			
552	Orient	366.00	5,995.91	200.00	
553	Orleans (P. O. Spirit Lake)	125.49			
554	Ossian	1,358.24	1,241.10	1,390.47	704.87
555	Otsego	26.00			
556	Oto	414.87	690.10	452.19	
557	Ottosen	283.94		88.36	
558	Owasa	170.80	13.20		
559	Oxford	2,215.94	789.10	347.25	2,586.80
560	Oxford Junction	625.58	1,621.59	775.83	
561	Oyens	170.65			
562	Pacific Junction	108.00		155.79	
563	Packwood	624.08			
564	Palmer	265.05	2,433.84	2,303.54	
565	Palo	146.93	12.50	2.00	
566	Panama	345.00	244.00		
567	Panora	1,684.37	17,971.31	1,171.58	
568	Parkersburg	1,589.67	4,141.21	1,691.74	745.42
569	Parnell	385.22		392.82	
570	Paton	119.83		6.00	
571	Patterson	131.72	6,122.59	202.97	
572	Paulina	933.32	12,297.03	2,425.52	225.30
573	Persia	1,260.20	916.73	23.10	
574	Peru	218.46			
575	Peterson	736.98	4,475.43		
576	Pierson	747.07	1,975.12	619.91	483.10
577	Pilot Mound	203.33	2,031.92	73.00	2.40
578	Pioneer	3.08		44.24	
579	Pisgah	197.70	2,763.67	12.00	
580	Plainfield	22.75			500.00
581	Piano	85.90			
582	Pleasanton	279.26	7.00	54.50	
583	Pleasant Plain	63.75			
584	Pleasantville	1,530.52	3,540.76	822.15	120.25
585	Plover	518.30		79.53	5.08
586	Plymouth	305.14	3,573.73		
587	Pocahontas	1,288.05	21,443.91	1,967.35	953.31
588	Polk City	50.00	44.72	343.41	
589	Pomeroy	476.58	16,886.89	328.00	
590	Popjoy	389.19		175.40	
591	Portsmouth	413.35	681.95	252.31	
592	Postville	3,338.84	3,580.87	725.63	275.01
593	Prairieburg	180.56	241.62		

OUTSTANDING APRIL 1, 1927—BALANCE CASH MARCH 31, 1928—  
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1927	Cash balance March 31, 1928	Grand total for year	Number
645.80			1,271.99	25.61	1,835.21	3,133.81	838
3,644.68	9,296.88	537.60	24,590.14		11,433.07	36,022.21	329
946.03	225.00		1,347.68		315.73	1,663.41	820
722.28			722.28		396.25	1,118.53	331
2,088.35	7,740.45	27.28	14,092.96	33.22	11,436.90	25,562.02	832
3,927.50			3,287.78		2,161.71	5,449.49	523
379.00	8,681.87		494.28		114.49	687.52	534
1,673.51	600.75		12,915.24	78.75	23,063.18	35,995.81	835
878.65		500.00	1,665.97		227.47	1,900.44	326
2,499.18			5,468.63		7,639.02	13,107.65	837
702.80		1.58	939.26	18.00	64.89	1,023.25	328
1,346.05	7,346.24		16,474.17		10,417.30	26,891.53	839
1,922.67	1,249.41		3,880.56		2,045.22	6,045.78	540
379.00			13,000.92		105.95	2,255.44	541
4,108.57	63,830.47	433.99	77,024.31		18,671.50	95,695.81	842
1,758.83	3,175.99	10.14	42,008.61	186.63	18,428.67	60,437.31	543
1,787.21			1,976.49		2,734.12	4,710.61	544
1,159.63		21.17	1,575.73		2,599.95	4,175.68	545
3,381.63	1,886.21	70.29	8,793.75	2,707.81	845.42	12,346.98	546
1,677.39			1,964.16		320.23	2,484.39	547
139.89			175.89		405.70	581.59	548
856.02			1,817.12		4,480.28	6,297.40	549
13,962.43	26,054.33		66,164.98		31,344.73	97,509.71	550
414.48		220.00	637.73	4,000.00	2,490.74	7,128.47	551
1,371.37	100.25		8,031.33		2,907.91	10,939.24	552
600.18			818.67		1,825.84	2,444.51	553
6,896.65	4,305.98	46.62	15,765.56	787.50	6,629.34	23,173.40	554
146.50			1,817.12		70.64	2,487.26	555
1,455.70	8,406.75		11,419.41	22.75	6,393.40	17,776.76	556
752.75	116.00		1,241.05		1,955.67	3,196.72	557
101.25			285.25		36.34	321.20	558
8,703.32	1,452.50	7.68	16,132.85		486.87	16,619.72	559
5,333.34	2,735.76	500.39	11,642.49	1,316.31	3,114.44	16,073.24	560
651.99			894.09		106.92	1,001.61	561
1,012.84			1,907.21	603.40	646.59	3,157.20	562
1,004.21		38.68	1,907.18		1,219.50	2,880.68	563
1,083.00	650.00	92.29	6,705.43		4,553.73	11,259.16	564
321.17			482.60		499.71	982.31	565
1,494.00	710.00		2,708.00		1,398.00	4,106.00	566
496.97	8,714.24		25,037.47	5,661.63	16,532.30	48,231.40	567
4,227.59	54,056.13	70.40	65,011.77	5.95	13,240.85	79,798.67	568
911.94			1,696.98			1,696.98	569
655.38	1,823.00		8,243.61		9,139.08	19,382.69	570
494.60		12.50	494.60		569.62	1,064.22	571
2,635.95	35,106.81	71.86	53,595.79	2.00	4,672.40	58,270.19	572
267.58	1,275.00		4,243.61		6,287.73	10,530.34	573
617.22			865.68		3,130.77	3,996.45	574
2,366.32			7,498.03		3,860.41	11,359.34	575
2,415.54		1,254.77	7,495.51	25.00	11,067.88	18,528.39	576
634.10			1,907.94	14.80	2,130.16	5,091.71	577
352.26		48.44	448.02		254.30	702.32	578
755.73	550.00		4,379.10		5,343.68	9,722.78	579
1,115.41			1,648.16	1,429.00	265.95	3,443.11	580
123.27			239.17		464.11	703.28	581
601.57		226.71	1,169.04	193.87	45.43	1,408.34	582
140.10			304.68		18.75	223.43	583
4,456.67	10,998.29		21,667.94		1,922.43	23,410.37	584
963.46	1,046.25	8.53	2,586.58		1,859.66	4,446.24	585
681.39	2,305.50		6,802.76		2,228.40	9,791.16	586
4,367.80	35,214.74	1,064.81	67,200.04	1,141.09	10,534.13	78,875.26	587
1,455.06			1,893.19		689.52	2,582.71	588
1,688.65	16,500.00		35,880.12		24,507.75	70,387.87	589
515.35			1,079.94		740.60	1,820.44	590
1,058.26	100.00		2,566.90		3,264.62	5,831.52	591
2,569.89	26,242.13	39.58	27,391.97	1,290.00	26,737.70	54,129.67	592
319.87			743.65		501.15	1,243.80	593



TABLE NO. 2—CONTINUED—TOWNS—EXPENDITURES—WARRANTS—GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
564	Prairie City	1,157.19	4,126.58	2,122.30	
565	Proscott	188.95	4,311.52	306.00	22.15
566	Preston	1,917.88	10,418.25		5.00
567	Pringhor	416.80	3,762.00	1,240.69	37.84
568	Princeton	235.19		157.59	
569	Promise City	167.66	161.88		
570	Protivin	145.40	422.56		24.92
571	Pulaski	141.80		268.60	11.15
572	Quasqueton	109.16		285.34	
573	Quincy	312.72	576.81	84.85	15.80
574	Radcliffe	445.50	2,429.00	1,206.00	
575	Rake	879.79		17.43	
576	Ralston	143.00		25.00	
577	Randall	21.00			
578	Randolph	247.78	3,887.27	245.05	
579	Rathbun	128.26		35.00	
580	Readlyn	451.84	588.32	629.00	15.00
581	Reasnor	132.75		8.00	
582	Redding	10.10	37.50		
583	Redfield	1,321.17	21,832.22	578.02	22.15
584	Reinbeck	1,008.06	6,340.96	1,380.75	68.45
585	Rembrandt	290.51	3,823.70	478.30	30.00
586	Remsen	863.37	3,964.29	826.79	690.25
587	Renwick	320.50	5,573.05	122.00	
588	Riceville	675.98	1,569.28	549.50	156.70
589	Richland	7,127.01			
590	Ricketts	1,573.89	410.22	374.00	
591	Ridgeway	110.27	56.35	74.00	50.00
592	Richard	19.71		203.41	
593	Ringsted	572.28	1,356.02	2,238.97	
594	Rippey	424.18	844.52	552.98	30.00
595	Riverside	289.97	276.96	162.46	
596	Riverton	442.57	275.40	286.38	31.00
597	Robins	61.00	1.50		
598	Rock Falls	55.80		48.00	
599	Rockford	3,065.72	1,316.40	38.00	96.49
600	Rock Valley	2,390.63	5,372.56	1,114.00	1,550.46
601	Rockwell	706.54	1,246.06	1,254.91	
602	Rodman	184.59			10.00
603	Rodney	106.00	380.00	225.55	
604	Roland	750.20	13,251.90	719.25	85.85
605	Rolfe	736.05	2,369.92	1,391.13	263.75
606	Rome	136.21			
607	Rose Hill	284.19		3.25	
608	Rossie	7.00	872.85		
609	Rowan	56.91		119.00	40.50
610	Rowley	39.90		265.33	
611	Royal	316.15	4,903.43	549.63	
612	Rudd	2,193.34	958.55	425.00	19.00
613	Runnells	111.90	519.24	46.80	5.35
614	Russell	302.15	343.03	90.35	
615	Ruthven	508.13	1,860.77	920.00	379.18
616	Rutland	21.47		240.25	
617	Ryan	349.33	1,004.35	648.73	
618	St. Ansgar	1,023.81	2,675.05	941.00	197.00
619	St. Anthony	49.62		147.60	
620	St. Charles	140.57	73.27	203.90	5.00
621	St. Lucas	9.00			
622	St. Mary's	1.75			
623	St. Olaf	97.75	756.48		
624	St. Paul (Rfd. West Point)	129.43			
625	Sabula	2,027.58	8,469.47	970.00	
626	Salem	283.18	171.70	213.00	
627	Salix	150.78	634.55	600.00	
628	Sandborn	791.98	4,273.22	1,284.22	508.08
629	Sandville (Via Milo Rfd.)				

OUTSTANDING APRIL 1, 1927—BALANCE CASH MARCH 31, 1928—TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1927	Cash balance March 31, 1928	Grand total for year	Number
7,284.66	375.94		15,061.58		3,831.65	18,893.23	504
746.25	1,130.00	31.50	6,905.37	296.57	3,238.10	10,341.04	505
1,371.88	6,156.58	40.49	19,910.06	774.95		20,685.01	506
2,150.53	453.36	5,071.20	14,102.61	4,195.22	13,166.18	31,484.01	507
2,674.36			8,067.14		119.08	3,177.23	508
523.29	675.00		1,486.83		442.48	1,929.31	509
1,021.87	246.35	220.00	2,084.10		235.74	2,319.84	510
1,397.72			1,819.27		2,047.77	3,867.04	511
902.76	235.00		1,532.26		456.96	1,989.22	512
892.90	8,061.85		9,944.73		8,267.06	18,211.79	513
649.73	908.00	12.16	5,650.39		1,637.83	7,288.22	514
2,509.31	385.00	168.88	4,050.41	3,213.02	2,767.37	10,030.80	515
1,000.95			2,133.55		2,143.05	4,276.60	516
377.86			398.86		555.16	954.02	517
2,062.05	613.16	2,501.39	9,646.70		3,834.75	13,481.45	518
570.70			533.96		115.25	649.21	519
5,062.79	1,065.00		7,791.96	173.75	1,853.33	9,819.03	520
887.84		8.00	1,636.59		510.56	1,547.15	521
1,006.11			1,105.71		188.08	1,293.79	522
764.71	11,085.40	496.22	36,099.89	1,622.02	3,891.98	41,613.89	523
8,207.39	6,231.51	7,622.69	30,919.20		721.62	31,640.82	524
1,178.32	125.91	113.11	6,019.85	16.32	3,631.85	9,588.02	525
4,151.34			10,498.01		5,173.78	15,671.79	526
218.33	3,177.23	5,634.89	15,046.09	6,412.11	1,346.13	22,804.33	527
1,428.07	2,315.28	400.00	7,094.81	7,646.86	2,622.16	17,363.38	528
547.35	690.75	289.01	7,156.06	3,486.28	425.76	11,328.05	529
1,638.05	814.80		7,896.22		813.00	8,709.22	530
203.41			2,765.47		7,430.63	10,194.10	531
2,738.16	1,025.00		223.12		529.45	763.67	532
982.35	2,069.18		7,930.43		7,808.72	15,739.15	533
2,196.16			4,727.19		4,201.07	8,928.56	534
1,357.31	7,337.31	179.68	10,872.54		49.14	13,421.68	535
647.28			2,392.66		2,425.60	4,816.32	536
16.88			709.78		258.11	968.11	537
1,084.16	3,828.00	39.20	130.68		192.16	312.84	538
2,145.45	252.92		10,081.97	625.00	23,256.09	33,963.06	539
1,800.73	1,762.75		11,725.83		4,900.97	16,626.79	540
1,194.84			6,771.01		3,107.07	9,878.08	541
481.15	331.00	25.60	1,889.43		296.01	1,685.44	542
1,758.19	4,633.67	126.00	2,867.56		4,417.84	7,314.40	543
4,145.99	2,358.68	3,035.26	21,255.03	5,000.00	14,972.43	30,227.46	544
134.49		.80	15,101.38	360.57	3,889.22	19,550.17	545
547.73	1,123.54		261.50		87.95	290.45	546
227.30	125.00		1,054.71		177.84	2,132.55	547
648.83		7.50	1,815.94		1,866.14	3,682.08	548
505.47			910.84	280.81	443.64	1,635.29	549
548.74	624.69		811.39		81.17	892.56	550
2,090.98	3,770.56		7,033.66		2,947.11	9,979.77	551
33,477.92		25.00	9,378.43		5,872.57	15,251.00	552
1,422.52	5,990.72	41.69	2,090.69	710.27	1,747.27	4,478.23	553
1,117.79		140.00	34,218.71		1,097.92	35,316.63	554
865.17	1,611.28	12.41	11,195.01		6,285.30	17,480.31	555
2,880.71	7,639.06		1,619.32		1,447.87	2,967.39	556
504.23			4,419.27		2,737.99	7,157.26	557
1,645.73			15,356.69	92.00	6,736.95	22,184.64	558
475.68			701.44		194.54	895.98	559
665.37			2,068.47		351.56	2,420.03	560
410.77			484.68			484.68	561
135.46			567.12		12.31	579.43	562
1,022.45			1,365.00		2,506.29	3,861.29	563
2,674.92			284.80		243.73	528.53	564
1,645.19			12,636.75		5,675.84	18,312.59	565
2,610.15	867.50		8,343.50		62.78	2,405.68	566
17,313.94			3,897.02		439.10	4,335.12	567
4,776.55			31,643.51	5,070.30	5,782.80	46,496.61	568
							569



TABLE NO. 2—CONTINUED—TOWNS—EXPENDITURES—WARRANTS  
GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
600	Searsville	48.00	15.00	100.43	
601	Schaller	2,190.70	2,390.14	84.53	59.25
602	Schleswig	1,703.21	1,187.86	1,503.27	492.48
603	Seranton	93.70	3,656.58	1,069.69	
604	Searsboro	209.19		11.45	9.00
605	Sergeant Bluff	207.34	5,083.00	68.00	
606	Shambaugh	241.87	156.56	51.55	
607	Shannon City	196.45	110.00	190.10	
608	Sharnburg	252.73			
609	Sheffield	3,174.47	2,984.54	1,590.65	173.30
610	Shelby	562.15	659.81	1,304.03	149.37
611	Sheldahl	66.32	155.99	48.00	
612	Shell Rock	506.72	1,376.77	305.26	113.22
613	Shellsburg	318.15	2,281.82	173.21	10.00
614	Sibley	3,338.60	68,822.06	1,694.90	669.58
615	Sidney	2,300.44	4,550.74	621.51	85.10
616	Silver City	248.53	756.93	154.31	21.90
617	Sioux Center	789.13	3,203.11	1,418.27	1,068.28
618	Sioux Rapids	2,071.03	4,195.59	254.73	8.90
619	Slater	304.12	1,327.42	605.36	51.00
620	Sloan	40.00	866.59	801.14	
621	Smithland	541.89	1,638.93		54.30
622	Soldier	211.45	4,193.82	426.97	
623	Solon	1,178.03	704.65	933.10	16.00
624	Somers	31.75	34.16		
625	South English	148.00	75.07	71.00	
626	Spillville	134.24	583.75		
627	Spirit Lake	4,051.08	6,372.98	2,865.81	1,121.25
628	Spragueville	105.10	7.76	50.70	
629	Springbrook	123.65		25.00	
630	Spring Hill	84.04			15.00
631	Springville	496.17	240.15	634.13	
632	Stacyville	263.00	754.51	765.50	
633	Stanhope	188.45	1,121.09	132.00	
634	Stanley	86.13		20.00	
635	Stanton	1,080.00	1,407.93	509.45	
636	Stanwood	473.85	1,441.29	241.81	196.30
637	State Center	17,078.36	20,843.11	2,095.16	25.00
638	Steamboat Rock	142.87	40.11	98.85	25.00
639	Stockton	317.24		25.78	22.50
640	Storcy City	156.48		2.50	
641	Stout	1,426.65	50,904.76	1,281.57	1,736.22
642	Stratford	524.68		25.00	
643	Strawberry Point	5,261.61	7,775.00	16.00	232.45
644	Struble	655.07	16,987.09	949.03	239.73
645	Sully	452.73		180.00	
646	Summer	1,874.52	438.34	173.75	
647	Superior	2,425.12	8,164.35	685.45	1,289.62
648	Swalesdale	191.89	2,224.89	165.60	
649	Swan	844.08	15,471.08	1,269.35	4,486.22
650	Swan City	276.19	80.00	225.78	16.00
651	Tabor	177.00		5.00	
652	Tamworth	922.71	1,180.73	430.02	287.49
653	Tennant	997.39	3,545.35	927.12	438.15
654	Terrell	789.96	1,186.77	322.35	12.00
655	Thayer	765.88	535.69	48.80	
656	Thompson	832.84	2,842.70	200.00	
657	Thornburg	467.16			
658	Thornburg	447.12	1,360.86	1,093.25	16.50
659	Thornburg	228.03	40.00	117.52	
660	Thornburg	75.96			
661	Thornburg	348.43	35.00	304.63	10.10
662	Thornburg	566.51	71.83	212.35	
663	Thornburg	43.30		10.00	
664	Tiffin	156.90	489.91	134.10	12.10
665	Tiltonka	156.70		212.52	20.00

OUTSTANDING APRIL 1, 1927—BALANCE CASH MARCH 31, 1928—  
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1927	Cash balance March 31, 1928	Grand total for year	Number
340.68	888.10	50.05	1,242.26	850.00	390.97	3,483.23	660
1,350.48	1,566.31	991.00	8,532.41		14,168.14	22,700.55	661
5,502.86	6,424.12		16,873.80		15,512.00	32,385.80	662
2,439.10	55.00		7,314.27		1,905.49	8,909.76	663
258.98			328.00		449.17	977.17	664
1,394.59	2,450.00		9,802.33	255.76	5,324.48	15,382.11	665
854.17		332.25	1,616.50		1,027.18	2,643.66	666
1,414.85	500.00	4.03	2,415.43	1.05		2,416.48	667
692.73	761.56		1,707.02		1,180.89	2,887.91	668
5,526.62	5,107.44		18,557.62		7,970.55	26,528.17	669
1,434.23	20,106.14		24,115.78	887.40	16,278.10	41,251.23	670
1,365.59			1,635.30		1,827.91	3,462.91	671
2,532.92		1,336.75	4,251.94	6,613.29	3,934.58	15,960.81	672
2,222.47	121.14		5,136.79	2,007.60	648.14	7,782.53	673
5,968.33	46,629.57	3,646.90	130,741.73	56.25	22,813.05	153,611.01	674
2,738.95	19,847.88		30,144.62	4,453.92	44,926.18	74,926.18	675
788.79		38.20	2,008.66		1,553.70	3,562.36	676
18,860.24	22,200.64	156.80	47,694.47	1,644.84	5,008.72	54,348.03	677
3,013.45	1,890.74	276.42	11,711.46	1,250.11	4,449.30	17,410.87	678
1,222.73	964.27		4,564.89	68.95	4,116.50	8,750.54	679
1,863.84	9,625.00		13,236.57		4,187.30	17,423.87	680
505.42	247.50		2,087.97		702.88	3,690.85	681
3,400.70	1,704.05		8,936.99		1,856.52	10,793.51	682
3,069.50			6,801.28		3,038.00	9,840.18	683
886.28	300.00		1,252.19		1,915.19	3,167.38	684
1,391.80			1,951.85		1,849.37	3,801.22	685
736.21	47.35		1,985.55	4.28	1,291.60	3,282.43	686
11,334.62	26,616.72	3,060.00	60,457.46	1,197.84	45,339.64	101,584.94	687
629.53	185.50		977.80		232.10	1,209.90	688
154.08			392.73		58.39	361.12	689
253.43			352.47		159.47	511.94	690
3,567.69			4,088.14		1,597.77	6,535.91	691
1,676.65	871.35		4,332.51		3,565.00	7,897.51	692
966.14	7,984.11	1,668.26	13,090.05		2,194.48	15,284.53	693
705.18			811.33		1,658.55	2,469.88	694
1,449.73	17,706.06		22,141.77		9,084.20	31,225.97	695
2,647.31			4,804.26	980.97	1,916.97	6,702.20	696
16,002.06	2,237.77	683.65	51,638.44	208.79	24,480.94	76,328.17	697
854.88			1,161.71		822.08	1,983.79	698
1,308.11			1,716.06		21.41	2,035.48	699
295.58	5.00	38.20	454.56		471.55	926.11	700
3,303.25	7,649.75	45.77	66,458.27	2,335.64	47,361.90	116,055.81	701
1,436.04	857.50		2,843.22		7,942.88	9,886.10	702
1,481.18	12,316.36	1,235.32	28,317.80	2,000.00	5,734.49	34,042.29	703
1,214.18	15,112.03		34,757.18	317.39	14,063.03	49,127.60	704
433.06		164.28	1,169.66		1,612.85	2,782.51	705
3,261.07	739.75	142.60	9,647.03		9,046.30	18,693.33	706
4,539.71	14,722.18	105.00	31,928.43	2,400.00	19,446.45	50,775.08	707
579.85	810.00		3,972.22		4,967.53	8,939.70	708
3,567.00	2,873.92		28,511.74	20.00	7,270.10	35,801.84	709
355.50			956.56		268.40	1,224.96	710
324.40			506.49		393.03	900.02	711
2,913.02	10,894.94		16,625.91	1,522.12	7,961.88	29,148.91	712
2,405.54	16,039.16		34,072.14	1,322.15	14,768.00	49,148.29	713
964.60			3,725.68		2,304.11	7,029.79	714
49.00	162.50		1,561.87		2,461.84	4,063.71	715
1,231.41	1,407.50	43.51	6,577.96	1,807.26	4,662.10	13,137.32	716
270.00			677.16		92.68	769.84	717
2,871.92	3,330.65		9,029.30		6,401.52	15,430.82	718
826.75	292.73		1,595.05		1,145.43	2,740.48	719
896.88			882.54		5,083.45	5,965.93	720
999.04	213.00		1,910.13	51.75	5,019.99	6,981.87	721
512.69			1,363.38	1.56	1,185.22	2,548.60	722
1,367.74			1,421.04		54.84	1,475.88	723
1,821.50			2,614.41	.50	922.59	3,537.50	724
3,433.06			3,862.08		1,068.60	4,929.68	725



TABLE NO. 2—CONTINUED—TOWNS—EXPENDITURES—WARRANTS  
GRAND

Number	Town	Total general government expenditures	Total municipal institution expenditures	Total provision of property expenditures	Total health department expenditures
726	Toronto	289.59			
727	Traser	804.22	61,538.94	2,872.43	125.11
728	Treynor	286.42		447.39	
729	Tripp	1,211.28	4,347.23	1,124.43	1,061.21
730	Trusdale	121.98	1,751.23	95.65	72.25
731	Truro	113.98	107.19	96.00	
732	Turin	222.82	556.36	126.25	
733	Tweed	159.45			
734	Underwood	291.71	859.75		
735	Union	419.32	2,569.54	660.90	491.35
736	Unionville	147.41	121.21		
737	University Park	114.97		9.75	779.25
738	Urbana	1,092.54	3,606.75	101.22	
739	Urbansdale (Des Moines Rd. No. 1)	361.24	1,288.26	14.80	127.55
740	Ute	3,171.76	1,288.26	267.50	
741	Val	35.12	738.37	1,459.49	228.61
742	Valeria	169.27		11.59	
743	Van Horn	436.45	1,666.17	251.00	
744	Van Meter	298.17	52.29	141.26	15.28
745	Van Wert	136.25	6.50	71.59	
746	Varina	477.94	6,529.96	618.86	95.45
747	Victor	222.84	2,161.77	515.85	
748	Vincennes	717.95		136.00	85.41
749	Vining	30.90			
750	Volga City	355.29	555.29	121.00	
751	Wadena	161.65	61.41	35.00	
752	Walcott	367.50	828.75	1,361.43	615.62
753	Walker	256.75	1,603.41	158.36	114.00
754	Walshford	77.65		148.00	
755	Wall Lake	16,677.52	1,244.00		
756	Walnut	1,146.61	11,221.69	1,659.59	65.35
757	Wapello	697.94	5,186.14	1,070.89	46.67
758	Washita	925.00	729.85	166.00	60.10
759	Waverly	71.48	77.49		
760	Waucoma	275.00	339.35	361.32	
761	Waukesha	1,900.85	1,468.59	124.00	
762	Wayland	366.50	244.41	136.00	
763	Webb	386.60		11.90	
764	Webster	256.72			
765	Weldon	151.15		36.00	1,266.71
766	Wellman	475.45	1,960.56	786.00	
767	Wellsburg	546.45	1,227.96	623.60	1,022.28
768	Wellton	225.00			
769	Wesley	265.75	1,426.36	625.44	
770	West Bend	414.11	10,265.46	460.50	
771	West Branch	1,454.51	1,569.37	418.85	154.86
772	West Burlington	1,209.71	1,627.20	672.00	129.81
773	West Chester	1,218.98	12,028.65	61.50	86.86
774	Westfield	361.25	1,514.48	12.50	1.21
775	Westgate	222.51	1,167.78	263.47	
776	West Liberty	1,211.28	11,266.52	1,521.25	626.81
777	West Mitchell (F. O. Mitchell)	41.76			
778	Westphalia				
779	West Okoboji (F. O. Mitchell)	916.45			
780	West Point	265.75	1,362.55	284.00	1.18
781	West Side	396.61	615.28	967.50	1,239.00
782	West Union	996.90	7,501.30	1,369.32	36.81
783	Wheatland	225.79	1,627.20	212.25	1.51
784	Whiting	1,218.98	12,028.65	7,261.50	
785	Whitewater	689.55	16,461.68	463.28	5.12
786	Whitites	121.25	28.18	85.80	
787	Wiley (Carroll P. O.)	22.86			
788	Williams	1,392.46	1,764.56	828.24	57.59
789	Williamsburg	2,465.81	4,264.81	1,148.32	1,137.27
790	Williamson	127.33		40.00	
791	Wilton Junction	2,467.98	10,279.94	264.71	165.81

OUTSTANDING APRIL 1, 1927—BALANCE CASH MARCH 31, 1928—  
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding, April 1, 1927	Cash balance March 31, 1928	Grand total for year	Number
624.60			624.60		616.36	1,241.33	726
2,555.20	6,181.25		8,736.45	1,667.66	54,410.72	106,943.21	727
769.80	713.80	1,238.55	2,722.15		7,130.80	10,852.95	728
5,147.26	1,775.80		6,923.06		2,563.27	17,482.61	729
294.53	75.96		370.49		642.46	2,906.65	730
1,504.94		57.41	1,562.35		1,718.02	8,711.82	731
254.45			254.45		923.16	1,177.61	732
467.54	282.59		750.13		719.70	1,469.83	733
717.18	1,026.00	688.80	2,432.00	4,000.00	1,367.16	8,666.27	734
2,512.85	734.54		3,247.39	54.79	10,906.79	19,131.20	735
1,195.94	27.92		1,223.86		463.81	1,988.50	736
655.66			655.66		2,111.23	3,272.89	737
603.94	1,441.45		2,045.39		3,803.11	9,163.75	738
2,482.52	2,165.00	222.86	4,870.38		5,666.74	10,537.12	739
1,076.70	10,399.22		11,475.92		1,449.26	5,622.67	740
2,225.19	8,487.61	2,681.90	13,394.70		15,007.60	28,402.30	741
4,213.24	2,337.50		6,550.74		10,500.00	26,000.00	742
916.07	1,419.44	34.15	2,350.66		952.83	10,223.32	743
838.59	570.00	89.05	1,497.64		1,667.60	3,223.13	744
4,470.03	1,831.35	30.81	6,332.19	745.60	2,010.65	13,177.60	745
1,220.47	1,026.37		2,246.84		1,667.60	3,914.44	746
1,770.31			1,770.31		2,010.65	13,297.24	747
2,467.62			2,467.62		9,582.97	10,324.63	748
922.02			922.02		419.29	2,940.50	749
1,014.72			1,014.72		1,458.00	4,451.45	750
492.60		9.12	501.72	154.47	74.80	1,458.41	751
3,555.77	5,092.05	2,500.00	11,147.82		2,065.27	4,169.39	752
6,789.67	16,079.71		22,869.38		1,458.01	24,727.43	753
2,319.22	2,397.50	439.12	5,155.84	7,485.42	44,379.38	54,000.73	754
2,800.00	7,497.66		10,297.66		10,108.46	23,761.77	755
1,074.24			1,074.24		1.75	10,021.80	756
1,743.66	544.00	79.00	2,366.66		601.18	23,216.59	757
129.21	661.41	47.35	837.97	2,000.00	535.72	5,311.87	758
2,781.15			2,781.15	450.00	24,438.46	25,727.47	759
7,710.85			7,710.85		2,804.91	6,369.43	760
518.10			518.10		2,125.85	11,294.50	761
625.92			625.92		429.47	1,394.56	762
15,229.49			15,229.49		879.07	1,699.83	763
2,762.59	12,129.12		14,891.71		879.07	1,699.83	764
519.16			519.16		21,580.48	36,810.00	765
1,440.22	5,095.40	75.30	6,610.92		4,426.41	23,822.56	766
1,213.96			1,213.96		841.35	1,420.65	767
4,825.47	2,568.41	442.56	7,836.44		2,492.88	16,211.59	768
1,656.80	2,178.00		3,834.80	1.00	890.61	33,721.16	769
1,673.68			1,673.68		6,500.22	20,700.69	770
221.41	308.25	25.00	554.66		2,194.37	11,575.11	771
398.48	1,290.00	2.49	1,690.97		2,004.37	12,271.11	772
2,028.21	2,691.52		4,719.73		1,960.42	3,584.10	773
368.00			368.00		2,108.15	4,981.36	774
208.46			208.46		1,257.24	3,894.54	775
862.50			862.50		26,564.55	67,196.28	776
1,072.49			1,072.49		647.98	1,015.98	777
2,461.25	967.26	114.25	3,542.76		21,580.48	36,810.00	778
2,064.21	2,193.96	1,445.45	5,703.62		4,426.41	23,822.56	779
11,321.21	5,722.36	.38	17,043.95		2,455.92	17,002.00	780
1,428.40			1,428.40		971.56	1,348.96	781
377.40			377.40		2,223.56	21,365.71	782
1,392.46	4,719.25	1,111.87	7,223.58		37,119.92	61,591.70	783
24,472.58	20,624.46	887.71	45,984.75		536.46	2,105.56	784
279.14			279.14		1,250.41	3,215.92	785
1,961.41			1,961.41		1,580.43	98,560.85	786

TABLE NO. 2—CONTINUED—TOWNS—EXPENDITURES—WARRANTS  
GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
792	Winfield	1,034.00	4,221.54	.85	
793	Winthrop	1,267.70	9,685.31		
794	Wiota	338.22		3.00	5.10
795	Woden	42.28		60.00	15.00
796	Woodbine	4,024.80	4,518.57	1,734.50	
797	Woodburn	148.06	172.91	75.00	
798	Woodward	948.68	2,359.20	868.99	34.10
799	Woolstock	361.56	3,882.94	342.76	
800	Worthington	118.50		566.12	
801	Wyoming	294.22	2,672.67	311.95	
802	Yale	281.44	791.85		
803	Yetter	125.00			
804	Yorktown	610.91	28.45	37.25	
805	Zeigler	632.88	1,574.50	59.76	
806	Zwingle	59.69		111.05	

OUTSTANDING APRIL 1, 1927—BALANCE CASH MARCH 31, 1928—  
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstanding April 1, 1927	Cash balance March 31, 1928	Grand total for year	Number
162.44	21,340.88		26,759.71	3,993.92	6,287.48	37,041.11	792
	847.50		11,800.51		1,236.06	13,036.57	793
342.40	922.75	473.35	1,855.72		3,120.98	5,016.70	794
533.92	408.00	103.00	1,044.92	1,400.00	134.20	2,696.40	795
1,272.78	23,870.00		35,421.85		33,376.98	68,798.63	796
1,304.92			1,700.89		435.36	2,136.25	797
2,131.85	2,824.31	12.77	9,179.80		2,663.40	11,843.90	798
2,081.23	1,009.75	382.14	7,991.38		5,746.70	13,738.08	799
953.70		105.67	1,723.99		1,028.42	2,752.41	800
2,109.67	625.78	831.05	7,135.84	463.91	1,721.65	9,359.90	801
2,467.84	2,694.08		7,436.76		7,015.94	14,532.70	802
579.88			704.88		457.89	1,162.77	803
806.76	150.00		1,433.37	242.44	2,607.37	4,283.18	804
2,146.96	3,070.00		7,375.46		2,085.73	9,461.19	805
534.32			705.06		1,187.83	1,892.89	806



TABLE NO. 3—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants outstanding
	Grand total	\$ 4,238,955.35	\$ 3,468,388.18	\$ 97,321.04	\$ 286,181.92
1	Ackley	18,000.00	20,455.00		5,979.21
2	Aekworth	2,000.00			
3	Adair	8,000.00	2,500.00		2.50
4	Adel	1,000.00	25,200.00		
5	Afton	2,300.00	16,000.00		
6	Agency				
7	Ainsworth		4,500.00		
8	Akron	66,500.00			3,135.50
9	Albert City	22,700.00			
10	Albion				
11	Alburnett				
12	Alden	16,800.00			5.33
13	Alexander		2,500.00		
14	Allerton	500.00			1,653.09
15	Allison	6,000.00	6,000.00		
16	Alta	30,000.00			
17	Alta Vista				
18	Alton	22,500.00			5.50
19	Altoona	3,000.00			
20	Alvord		7,500.00		
21	Andover				
22	Andrew				
23	Anita	63,220.00	3,000.00		3,130.16
24	Ankeny	17,000.00			
25	Anthony	4,600.00	15,600.00		1,006.00
26	Aplington		13,000.00		
27	Arcadia	5,900.00			
28	Archer				150.00
29	Ardale				
30	Arion	1,000.00			
31	Arlape		2,000.00		588.16
32	Arlington		18,500.00		
33	Armstrong	6,400.00	18,000.00		
34	Arnolds Park	15,400.00	24,500.00		(90.00)
35	Arthur				
36	Ashton				
37	Aspinwall		1,500.00		
38	Atalissa				
39	Atheletan				
40	Atkins	3,000.00			
41	Auburn		31,400.00		
42	Aurelia		3,000.00	5,500.00	1,588.22
43	Aurora			250.00	
44	Avoa	15,000.00	12,352.74		
45	Ayrshire	23,200.00			8,298.48
46	Badger		11,000.00		
47	Bagley	11,500.00	3,000.00		128.88
48	Bailey				
49	Baldwin				
50	Bancroft	14,600.00	13,500.00		
51	Barnes City		1,000.00		
52	Barnum		1,600.00		
53	Bassett				2,458.79
54	Batavia				
55	Battle Creek	32,800.00			
56	Baxter	11,500.00	5,000.00		
57	Bayard		13,800.00		
58	Beacon				
59	Beaconsfield		9,500.00		
60	Beaman				1,416.78
61	Beaver	6,000.00			
62	Bellevue				
63	Belmond	8,000.00	9,000.00		
64	Bennett				
65	Benton				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1923

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
\$ 92,500.00	\$ 364,993.40	\$ 3,438,240.41	\$ 2,559,217.87	\$ 222,960.42	\$ 114,867.75	\$ 2,897,006.04	
		45,434.21		41,525.77	60,200.00	101,725.77	1
		2,000.00					2
		10,592.50	7,600.00			7,600.00	3
	6,500.00	35,700.00	6,500.00			6,500.00	4
		18,300.00					5
		4,500.00					6
		49,635.50					7
		22,700.00					8
							9
		16,836.35	14,100.00			14,100.00	10
	1,100.00	4,600.00					11
		2,132.00					12
		13,000.00	16,300.00	153.33		16,453.33	13
		30,000.00					14
		22,505.50					15
		5,000.00					16
		7,500.00					17
		69,330.16	57,500.00			57,500.00	18
		17,000.00					19
		21,100.00					20
		13,000.00					21
		5,000.00					22
		180.00					23
		1,000.00					24
		2,588.56					25
		18,500.00	7,081.00			7,081.00	26
		24,400.00					27
		88,830.00	89,763.08			89,763.08	28
		1,500.00					29
							30
		3,000.00					31
		31,400.00					32
		10,388.22	5,000.00			5,000.00	33
		256.00					34
		27,252.74	16,400.72			16,400.72	35
		31,436.48					36
		11,000.00					37
		14,628.88					38
							39
		38,100.00	30,000.00			30,000.00	40
		1,000.00					41
		1,600.00					42
		2,458.79					43
		32,800.00	85,000.00	648.34		85,000.00	44
		16,500.00					45
		13,800.00					46
		2,500.00					47
		1,416.78					48
		6,000.00					49
		17,000.00					50
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TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants outstanding
66	Berkley				
67	Bernard				
68	Bertram, Via Cedar Rapids R. F. D. 4				
69	Beyington				
70	Birmingham				131.44
71	Blairburg				1,344.47
72	Blairstown	3,000.00	6,500.00	10,000.00	105.05
73	Blakesburg		1,000.00		414.16
74	Blanchard				
75	Blencoe		8,000.00		
76	Blockton				
77	Blue Grass	2,100.00			27.00
78	Bode	7,500.00			
79	Bonaparte				
80	Bondurant	1,000.00		520.11	
81	Bouton				
82	Boxholm				1,509.48
83	Boyd		11,200.00		
84	Braddyville			400.00	
85	Bradgate	10,000.00			
86	Brandon		19,300.00		
87	Brayton				
88	Breda	5,600.00			
89	Bridgewater				
90	Brignton	44,000.00			
91	Bristow	15,000.00	2,500.00		
92	Britt	31,500.00			
93	Brooklyn	37,000.00			771.05
94	Bronsville		4,000.00		
95	Buckeye	2,250.00			1,805.38
96	Buck Grove				
97	Buffalo		500.00		
98	Buffalo Center	11,400.00			1,500.00
99	Burt	13,000.00	11,600.00		243.59
100	Bussey				
101	Calamus		10,500.00		
102	Callender				
103	Calmar	8,300.00	24,251.73		1,541.00
104	Calumet				
105	Camanche				
106	Cambridge	5,400.00	10,000.00		58.49
107	Cantril				51.07
108	Carbon				
109	Carlisle				
110	Carpenter	7,900.00			
111	Carson		10,500.00		
112	Cascade	33,100.00	16,000.00		2,545.10
113	Casey		8,000.00		900.00
114	Castalia		2,000.10		
115	Castana	3,000.00	5,500.00		
116	Castle Hill (Rfd. Waterloo)	2,500.00			
117	Cedar Heights (Rfd. Waterloo)	4,800.00			1,217.94
118	Center Junction	2,250.00			
119	Center Point		7,000.00		
120	Central City	9,000.00	10,000.00		
121	Charlotte		9,000.00		
122	Charter Oak		33,000.00		
123	Chatsworth				
124	Chelsea	5,000.00			
125	Chester				
126	Chillicothe				
127	Churdan	28,500.00			
128	Cincinnati				1,519.35
129	Clare				
130	Clarendon	6,500.00			
131	Clarksville	2,500.00		9,000.00	5,500.00

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1923

Number	Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
66								66
67								67
68								68
69								69
70			131.44					70
71			1,344.47					71
72		5,500.00	25,105.05		285.48		285.48	72
73			1,414.16					73
74								74
75			8,000.00		285.50		285.50	75
76			2,127.00					76
77			7,500.00	500.00			500.00	77
78			520.11					78
79			1,000.00					79
80								80
81								81
82			1,509.48					82
83			11,200.00					83
84			400.00					84
85			10,000.00					85
86			19,300.00	7,700.00			7,700.00	86
87								87
88			5,600.00					88
89								89
90			44,000.00					90
91			17,500.00					91
92			31,500.00					92
93			37,771.05					93
94			4,000.00					94
95			4,145.38					95
96								96
97			500.00					97
98			12,900.00					98
99			24,343.59					99
100								100
101			10,500.00		2,116.98		2,116.98	101
102			32,551.73	17,681.75		985.00	18,666.75	102
103			1,541.00					103
104								104
105								105
106			15,458.49					106
107			51.07					107
108								108
109			7,900.00					109
110			10,500.00					110
111			51,645.10	24,000.00			24,000.00	111
112			8,000.00					112
113			2,000.00					113
114		5,500.00	14,000.00					114
115			2,500.00	3,800.00			3,800.00	115
116			6,017.94	51,500.00			51,500.00	116
117			2,550.00					117
118			7,000.00					118
119			19,000.00	7,642.49			7,642.49	119
120			9,000.00					120
121			33,000.00					121
122								122
123			5,000.00					123
124								124
125								125
126			28,500.00					126
127			1,519.35					127
128								128
129								129
130			6,500.00	14,427.79			14,427.79	130
131			18,000.00	6,100.02			6,100.02	131



TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Town	General bonds	Municipal industry	Temporary loans	Warrants outstanding
102	Clayton				
103	Clearfield	1,000.00			
104	Cleghorn				
105	Clemons				
106	Clement	6,000.00	27,000.00		
107	Clio				
108	Clover Hill (Via Valley Jct.)				
109	Clothier		5,500.00		
110	Colburg				20.00
111	Colgan	2,500.00			
112	Colin		17,400.00		
113	Colesburg				
114	College Springs				
115	Collins	16,000.00			
116	Colo.			13,000.00	
117	Columbus City				
118	Columbus Junction	2,000.00	26,000.00		
119	Colwell	2,000.00			
120	Conoverville				
121	Conrad				
122	Conway				1.50
123	Coon Rapids	22,300.00			
124	Coppeck				
125	Corsville (Via Iowa City)	4,100.00			
126	Corryville	12,750.00			
127	Corryville	3,800.00	16,500.00		100.00
128	Corydon	40,811.10	99,900.00		1,617.80
129	Cotter				
130	Coulter	16,300.00			
131	Craig		7,500.00		
132	Crawfordsville	15,000.00			
133	Crownwell				
134	Crystal Lake	1,300.00			
135	Cumberland				
136	Cunningham				
137	Carlew	2,500.00			
138	Cushing				
139	Cylinder		2,500.00		
140	Dakota City	2,800.00	6,500.00		
141	Dallas	500.00			
142	Dallas Center	11,300.00			
143	Dana				
144	Danbury	17,500.00	3,500.00		
145	Danville				2,500.00
146	Davis City	11,000.00			
147	Dawson	3,800.00			
148	Dayton		22,000.00		60.00
149	Deatur City				
150	Deham	4,800.00			.30
151	Deep River	13,000.00	7,500.00		
152	Defiance				
153	Delaware				
154	Delhi				
155	Delmar		10,000.00		
156	Deloit		19,000.00		
157	Delphos				
158	Delta				
159	Denver	7,629.00			
160	Derby				
161	De Soto				
162	Dexter	8,500.00	44,300.00		20.50
163	Diagonal		27,000.00		4,825.00
164	Dickens	1,300.00			
165	Dike	1,300.00			
166	Dixon	4,200.00			
167	Dolliver	4,000.00			1.00
168	Donahue		3,000.00		

## INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1928

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		5,000.00					103
							104
		32,000.00					105
							106
		6,500.00					107
		2,500.00					108
		17,400.00					109
							110
		16,000.00					111
		13,000.00					112
			1,307.71			1,307.71	113
		25,000.00	25,000.00			50,000.00	114
		2,000.00					115
							116
			4,800.00			4,800.00	117
		22,505.25					118
		4,100.00					119
		12,750.00	38,500.00			51,250.00	120
		25,000.00	19,500.00			44,500.00	121
		145,175.00					122
		16,000.00					123
		7,500.00					124
		15,000.00					125
		1,300.00					126
					2,400.00	2,400.00	127
							128
		5,000.00					129
			4,800.00			4,800.00	130
							131
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TABLE NO. 3--CONTINUED--TOWNS--MUNICIPAL

Number	Town	General bonds	Municipal industry	Temporary loans	Warrants outstanding
109	Donnan				
110	Douglas		1,000.00		
111	Doon	14,300.00			
112	Dougherty	2,500.00			
113	Dow City		1,000.00		62.47
114	Dows	5,500.00			
115	Drakerville				784.74
116	Dumoult		11,500.00		1.00
117	Duncombe	5,800.00			40.74
118	Dundas				
119	Dunkerton		22,000.00		
120	Dundas	22,500.00			
121	Duras	14,500.00			
122	Dysart	30,500.00	6,000.00		
123	Earbap	17,000.00	4,500.00		
124	Earbap	1,500.00			120.42
125	Earville				
126	Early	13,100.00	17,000.00		1,586.78
127	Edgely		5,500.00		
128	Eden (Rhodes F. O.)				
129	Edgewood	24,000.00			200.00
130	Elberon				
131	Elbridge				
132	Elgin	27,000.00			5.10
133	Elkader		14,707.75		23,364.31
134	Elkhart		8,100.00		31.30
135	Elk Horn	7,000.00			
136	Elkport				940.00
137	Elkton	1,500.00	3,000.00		2,171.40
138	Elmton				
139	Elsworth		13,300.00		6.10
140	Elms	12,000.00	7,000.00		
141	Elm				
142	Emerson		25,000.00		2,071.31
143	Epworth	1,750.00	4,500.00		
144	Essex				
145	Essex	22,000.00			
146	Essex	6,000.00	15,000.00		2,601.30
147	Essex				
148	Essex		12,000.00		
149	Essex	11,400.00			
150	Essexburg				
151	Essexville		13,500.00		777.81
152	Essexville				
153	Essexville	27,000.00			
154	Essexville	500.00	2,000.00		
155	Essexville	16,500.00			
156	Essexville	4,075.00			
157	Essexville	4,000.00			
158	Essexville				
159	Essexville	14,500.00			
160	Essexville				
161	Essexville		17,000.00		
162	Essexville				
163	Essexville	7,000.00			
164	Essexville				
165	Essexville				
166	Essexville				
167	Essexville				
168	Essexville				
169	Essexville				
170	Essexville				
171	Essexville				
172	Essexville				
173	Essexville				
174	Essexville				
175	Essexville				
176	Essexville				
177	Essexville				
178	Essexville				
179	Essexville				
180	Essexville				
181	Essexville				
182	Essexville				
183	Essexville				
184	Essexville				
185	Essexville				

INDEBTEDNESS--OR OUTSTANDING APRIL 1, 1928

Number	Indebtedness	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
186			7,000.00					186
187			14,300.00	7,500.00			7,500.00	187
188			2,500.00					188
189			7,531.47	6,000.00			6,000.00	189
190			6,000.00					190
191			784.74					191
192			11,507.40	12,400.00			12,400.00	192
193		800.00	5,007.08					193
194								194
195								195
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265								265



TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL.

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out- standing
266	Garrison		19,000.00		
267	Garwin				
268	Geneva	9,000.00	5,500.00		
269	George				
270	Gilbert				
271	Gilbertville				
272	Gilman		26,500.00		2,164.92
273	Gilmore City	11,000.00	14,500.00		60.47
274	Gladbrook		8,500.00		
275	Giddlen		6,000.00		41.95
276	Goldfield				
277	Goodell		6,400.00		627.80
278	Goose Lake		2,500.00		
279	Gowrie	3,900.00			27.15
280	Graettinger		8,000.00		
281	Grafton				
282	Graf				
283	Grand Junction	44,000.00			417.55
284	Grand Mound				
285	Grand River				
286	Grandview				1,000.00
287	Granger	18,000.00			
288	Grant	2,800.00			
289	Granville	10,300.00			4,336.00
290	Gravity		11,500.00		
291	Gray		1,500.00		455.59
292	Greeley				
293	Greene	11,200.00			272.51
294	Greenfield	62,000.00			
295	Green Island				
296	Greenville	4,000.00			
297	Grimes		2,000.00		12.00
298	Griswold	4,000.00			
299	Grundy Center	3,444.45			
300	Gruver				
301	Guernsey	2,500.00			
302	Guthrie Center	35,321.17			782.01
303	Guttenberg				
304	Halbur				
305	Hamilton				
306	Hancock				
307	Hanlontown	8,000.00			
308	Hansell				100.00
309	Harcourt	7,000.00			
310	Hardy		7,000.00		
311	Harper				
312	Harpers Ferry		2,450.00		
313	Harris	4,500.00			
314	Hartford		4,500.00		
315	Hartley	94,400.00			2,272.50
316	Hartwick				
317	Harvey				
318	Hastings	500.00			
319	Havelock		8,400.00		
320	Hawkeye		11,000.00		
321	Hayesville	1,600.00			
322	Hazleton				
323	Hedrick	16,500.00			
324	Henderson			600.00	
325	Hepburn				
326	Hills				
327	Hillaboro				
328	Hinton	13,434.65			
329	Holland				
330	Holstein	60,500.00			
331	Holy Cross (Via N. Buena Vista)				
332	Hopeville, via Murray				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1923

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special assess- ment debts	Total special debts	Number
		19,000.00					266
		9,000.00	22,000.00	2,000.00		24,000.00	267
		5,500.00					268
		2,164.92					269
		36,500.47	44,000.00			44,000.00	270
		25,500.00					271
	19,000.00	27,541.95		7,500.00		7,500.00	272
	12,000.00	19,000.00					273
		627.80					274
		6,400.00					275
18,000.00		31,427.15	7,400.00			7,400.00	276
		8,000.00					277
		44,417.55					278
					11,589.29	11,589.29	279
		1,000.00					280
		18,000.00					281
		2,800.00					282
		14,836.00					283
		11,935.52					284
		1,500.00					285
		11,572.51	350.00				286
		62,000.00				350.00	287
		4,000.00					288
		6,012.00					289
		3,444.45					290
		2,500.00					291
		36,105.18					292
							293
		8,000.00					294
		100.00					295
		7,000.00					296
		7,000.00					297
		2,450.00					298
		4,500.00	10,000.00				299
		4,500.00				10,000.00	300
		96,072.50	22,500.00			22,500.00	301
							302
		500.00					303
		8,400.00					304
		11,000.00					305
		1,600.00					306
							307
		16,500.00					308
		600.00					309
			1,200.00				310
		13,434.65				1,200.00	311
		60,500.00	94,000.00			94,000.00	312
							313
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TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Town	General funds	Municipal industry	Temporary loans	Warrants outstanding
333	Hopkinton	6,000.00			
334	Hornick	2,500.00	7,500.00		
335	Hogers	3,000.00	16,000.00		
336	Hubbard				
337	Hudson	4,500.00	8,000.00	3,000.00	6,500.00
338	Hull	20,300.00	22,000.00		
339	Hunston				
340	Hurstville		20,500.00		
341	Huxley				
342	Imogene	17,000.00	10,000.00		1,000.00
343	Inwood		20,000.00		
344	Ionia	10,800.00	1,500.00		
345	Ireten	4,000.00	7,000.00		500.00
346	Irtin				
347	Jackson Junction		5,000.00		
348	Jamies			500.00	
349	Japeville	9,400.00	3,000.00		47.00
350	Jenep	20,000.00	27,000.00		500.00
351	Jewell Jet. (P. O. Ford)	6,000.00			500.00
352	Joley			1,375.00	
353	Kalona	4,000.00			
354	Kamrar		18,000.00		127.00
355	Kanawha				
356	Kellerton		6,500.00		
357	Kelley		14,000.00		
358	Kellogg				
359	Kennett		3,500.00		
360	Kent				
361	Keosauqua		21,000.00		
362	Keosauqua				
363	Keosauqua				
364	Keweenaw	1,750.00	9,000.00		
365	Keystone		22,000.00		
366	Kinballton	10,000.00	3,000.00		15.00
367	Kingsley	1,800.00			
368	Kinross		5,000.00		
369	Kirkman	5,000.00			
370	Kirkville		3,000.00		
371	Kiron	11,000.00			
372	Kennett				
373	Kellogg	11,000.00			
374	Lacross		15,000.00		
375	Ladons		2,500.00		
376	Lakota	40,000.00			1.00
377	Lake Mills	19,000.00			
378	Lake Park	750.00			3.00
379	Lake View	5,000.00	20,000.00		
380	Lamont				60.00
381	Lamont				2,500.00
382	Lamotte				
383	Lamotte	3,000.00	5,500.00		500.00
384	Lamotte	12,000.00			
385	La Porte City	1,500.00	6,500.00		
386	Larchwood	4,000.00			
387	Larabee				
388	Lathrop				
389	Lauri				
390	Laurens				
391	Lawler	4,000.00			400.00
392	Lawton	1,000.00			1,000.00
393	Le Claire	4,500.00			120.00
394	Leclair	2,000.00			
395	Le Grand	1,000.00	14,000.00		
396	Lehigh	12,000.00			200.00
397	Leighton		4,000.00		
398	Lehigh				
399	Lenox	38,000.00	40,000.00		1,127.00

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1928

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		6,000.00					303
		10,000.00	900.00			900.00	304
		24,000.00					305
			6,500.00	1,500.00		1,500.00	306
			4,000.00			4,000.00	307
		21,000.00	20,000.00			20,000.00	308
		42,500.00	5,000.00			5,000.00	309
		20,500.00					310
		20,500.00					311
		20,500.00					312
		20,500.00					313
		20,500.00					314
		20,500.00					315
		20,500.00					316
		20,500.00					317
		20,500.00					318
		20,500.00					319
		20,500.00					320
		20,500.00					321
		20,500.00					322
		20,500.00					323
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		20,500.00					326
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		20,500.00					382
		20,500.00					383
		20,500.00					384
		20,500.00					385
		20,500.00					386
		20,500.00					387
		20,500.00					388
		20,500.00					389
		20,500.00					390
		20,500.00					391
		20,500.00					392
		20,500.00					393
		20,500.00					394
		20,500.00					395
		20,500.00					396
		20,500.00					397
		20,500.00					398
		20,500.00					399
		20,500.00					400



TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants outstanding
400	Le Roy				
401	Lester	13,000.00			
402	Letts				
403	Lewis				85.00
404	Libertyville	10,500.00			
405	Lidderdale				
406	Lime Springs		10,500.00		
407	Lincoln	1,900.00			
408	Linden	9,000.00			
409	Lineville				
410	Linn Grove	21,000.00	25,500.00		3,141.78
411	Lisbon		1,500.00		
412	Liscomb				
413	Littleport				
414	Little Rock				
415	Little Sioux		8,300.00		
416	Livermore		9,500.00		
417	Lockridge				
418	Logan				
419	Lohrville	41,600.00	25,768.75		
420	Lone Rock	10,000.00	15,000.00		111.78
421	Lone Tree				
422	Long Grove	4,500.00			
423	Lorimer				
424	Lost Nation		18,400.00		
425	Lovilia		9,000.00		264.44
426	Lowden				1,000.00
427	Low Moor	9,300.00			
428	Luxana				3,973.95
429	Lucas				
430	Luther				
431	Lu Verne				
432	Luxemburg (P. O. Vienna)				
433	Luzerne				
434	Lynnvile				
435	Lytton	25,000.00			
436	Macedonia	2,500.00	5,000.00		
437	Macksburg				
438	Magnolia				
439	Malcolm				59.83
440	Mallard	3,500.00			
441	Maloy				
442	Malvern	20,300.00	20,000.00		
443	Manilla	30,500.00	2,000.00		2,618.38
444	Manly				
445	Manning	7,500.00	24,500.00		
446	Manson	146,647.00			
447	Mapleton	71,000.00	9,200.00		3,827.15
448	Marathon	18,550.00			
449	Marble Rock	2,500.00			
450	Marcus	4,000.00	9,500.00		
451	Marne	13,000.00			384.87
452	Marquette	11,300.00			
453	Marietta				
454	Martinsburg				
455	Martensdale	1,500.00			
456	Marysville				
457	Masonville				
458	Massena		24,000.00		1,498.76
459	Matlock				
460	Maurice	2,500.00	16,900.00		365.42
461	Maxwell		12,500.00		1.78
462	Maynard		11,000.00		1,245.00
463	Maysville (Walcott P. O.)				
464	McCallsburg	5,800.00			
465	McCausland	1,400.00			
466	McClelland	4,500.00			

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1938

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		13,000.00					400
							401
							402
		85.00					403
		10,500.00					404
							405
		10,500.00					406
		1,900.00	1,830.38			1,830.38	407
		9,000.00					408
							409
		49,641.78	19,500.00			19,500.00	410
		1,500.00					411
							412
			500.00			500.00	413
		8,300.00					414
		9,500.00	535.94			535.94	415
							416
	54,500.00	80,293.75					417
		54,711.78	53,500.00			53,500.00	418
		10,000.00					419
							420
		4,500.00					421
							422
		18,400.00	1,200.00			1,200.00	423
							424
							425
		264.44					426
		1,000.00					427
		3,973.95					428
							429
							430
							431
							432
							433
		25,000.00					434
		7,500.00					435
							436
							437
							438
		3,552.83					439
							440
		20,300.00					441
		35,118.25	1,500.00			1,500.00	442
							443
		22,000.00	21,000.00			21,000.00	444
		146,647.00	35,488.30			35,488.30	445
		84,957.15	28,000.00			28,000.00	446
		18,550.00					447
		2,500.00					448
	6,500.00	20,000.00					449
		13,384.87					450
		11,300.00					451
							452
							453
							454
							455
							456
							457
		25,498.76					458
		19,768.42	4,000.00			4,000.00	459
		12,501.79					460
		12,245.00					461
							462
		5,800.00					463
		1,400.00					464
		4,500.00					465
							466



TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out-standing
467	McGregor	24,000.00			
468	McIntire				1,386.35
469	Mechanicsville				
470	Medapolls	4,500.00			
471	Melbourne		6,000.00		15.22
472	Melcher	3,200.00			1,650.09
473	Melrose	4,000.00			
474	Melvin				
475	Menlo				1,208.63
476	Meriden				
477	Merrill	10,000.00	7,000.00		550.45
478	Meservey	1,000.00			
479	Middletown		8,000.00		
480	Miles		42,000.00		
481	Millford	4,250.00			
482	Millersburg				
483	Millerton	1,500.00			
484	Milo				388.35
485	Milton	4,000.00			
486	Minburn	1,334.70			
487	Minden	1,000.00			
488	Mingo	7,500.00			
489	Mitchell		28,500.00		
490	Mitchellville				761.53
491	Modale				540.48
492	Mondamin	2,600.00			
493	Moneta				
494	Monmouth		79,500.00		
495	Monona		50,000.00		
496	Monroe	1,000.00			480.47
497	Montezuma	13,300.00	18,500.00		327.62
498	Montour				1,000.00
499	Montrose				
500	Moorhead				6,000.00
501	Moorland		6,000.00		
502	Moravia				
503	Mornings Sun	500.00	20,000.00		9,079.79
504	Morrison				
505	Moulton		46,000.00	4,000.00	
506	Mt. Auburn		10,000.00		
507	Mt. Ayr	47,200.00	38,000.00		
508	Mt. Sterling				
509	Mt. Union	1,800.00			
510	Mt. Vernon	9,000.00			
511	Moville		3,000.00		
512	Murray				
513	Nashua	15,000.00			4.00
514	Nemaha				
515	Neola				
516	New Albion	8,500.00	22,000.00		1,129.07
517	Newell	22,000.00			7,000.00
518	Newhall				
519	New Hartford				
520	New Liberty				
521	New London	24,500.00	28,812.92		
522	New Market				
523	New Providence			1,500.00	
524	New Sharon	15,500.00			
525	New Vienna		6,000.00		
526	New Virginia				
527	Niehols				265.92
528	Nodaway				
529	Nora Springs	12,532.52			
530	Northboro	4,500.00			
531	North Buena Vista				
532	North English	7,500.00	49,000.00		50.50
533	North Liberty				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1928

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		24,000.00					467
		1,386.35	15,512.63		9,500.00	25,012.63	468
		4,500.00	20,724.65			29,724.65	469
		9,212.92	1,200.00			1,500.00	471
		5,650.09					472
							473
		1,208.63					474
		10,000.00	14,000.00			14,000.00	476
		8,550.45					477
		8,000.00					478
		46,250.00					479
		1,600.00					480
							481
		4,388.35					482
		1,334.70	1,020.02			1,020.02	483
		1,000.00					484
		7,500.00					485
		28,500.00					486
		761.53					487
	1,079.22	4,219.70	17,000.00			17,000.00	488
							489
		79,500.00	14,396.46			14,596.46	490
		51,000.00					491
		22,180.47					492
		327.62					493
		1,000.00					494
		6,000.00					495
		6,000.00					496
		20,179.79					497
		50,000.00	10,867.20	60,500.00	6,000.00	83,867.20	498
		10,000.00					499
		85,200.00					500
		1,800.00					501
		9,000.00	24,000.00			34,000.00	502
		3,000.00					503
		12,000.00	41,500.00			41,500.00	504
		4.00					505
		21,629.07					506
		22,000.00	8,229.56	1,357.02		9,586.58	507
							508
		48,312.92		63,762.27		63,762.27	509
		17,000.00					510
		6,000.00					511
		265.92					512
		12,532.52					513
		4,500.00					514
		56,559.50	9,018.21			9,018.21	515
							516
							517
							518
							519
							520
							521
							522
							523
							524
							525
							526
							527
							528
							529
							530
							531
							532
							533



TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants outstanding
534	North Washington		750.00		
535	Northwood		12,000.00		
536	Norwalk				
537	Norway				
538	Numa		35,500.00	1,900.00	
539	Oakland				
540	Oakville	4,500.00			
541	Ocheyedan	4,000.00	14,000.00		162.35
542	Odeboldt	50,000.00			1,058.83
543	Ogden	27,000.00	6,000.00		29.28
544	Okoboji				
545	Olds		14,500.00		
546	Olin				
547	Ollie				
548	Oneida				
549	Onslow				
550	Orange City	80,500.00			
551	Orchard		2,000.00		
552	Orient				
553	Orleans (P. O. Spirit Lake)		10,000.00		
554	Ossian				
555	Osterdock		7,500.00		
556	Oto				
557	Ottosen				
558	Owasa		17,000.00		1,830.00
559	Oxford		10,000.00		454.06
560	Oxford Junction	13,500.00			
561	Oyens				
562	Pacific Junction				
563	Packwood				
564	Palmer	1,500.00			
565	Palo		3,000.00		
566	Panama		34,000.00		3,444.19
567	Panora		29,000.00		4.64
568	Parkersburg				
569	Parnell		15,500.00		
570	Paton				50.00
571	Patterson		12,500.00		20.00
572	Paulina				
573	Perris	4,000.00			
574	Perris				
575	Peterson				
576	Pierston				10.20
577	Pilot Mound				
578	Pioneer		11,000.00		
579	Pieghah				
580	Plainfield				
581	Piano				
582	Pleasanton				
583	Pleasant Plain				
584	Pleasantville	30,000.00	14,000.00		
585	Plover		11,000.00		
586	Plymouth		15,500.00	1,000.00	
587	Pocahontas	43,500.00			1,141.00
588	Polk City				
589	Pomeroy	45,000.00	15,000.00		40,390.00
590	Popejoy				
591	Portsmouth	4,000.00			
592	Postville	23,500.00			
593	Prairieburg				
594	Prairie City				
595	Prescott		10,000.00		
596	Preston		14,039.34		
597	Pringhar		8,000.00		
598	Princeton				
599	Promise City	3,000.00			
600	Protlvin	450.00			

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1928

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		750.00					534
		12,000.00					535
							536
							537
							538
		26,900.00	6,500.00			6,500.00	539
		4,500.00					540
		18,162.35					541
		51,058.83	23,000.00			23,000.00	542
		33,039.28		1,306.23		1,306.23	543
							544
		14,500.00					545
							546
							547
							548
		50,500.00	17,347.83			17,347.83	549
		2,000.00					550
							551
		10,000.00	6,000.00	10,000.00		16,900.00	552
							553
		7,500.00					554
							555
		18,830.00					556
		23,954.06	7,500.00			7,500.00	557
							558
							559
							560
		1,500.00					561
							562
		8,000.00					563
		27,444.19					564
		29,004.64	500.00			500.00	565
		15,500.00					566
		50.00					567
		12,500.00	8,058.19			8,058.19	568
		4,000.00					569
							570
							571
							572
							573
							574
							575
		10.20					576
							577
		11,000.00					578
							579
							580
							581
							582
		44,000.00	17,165.50			17,165.50	583
		11,000.00					584
		16,500.00					585
		44,641.09	33,314.82			33,314.82	586
		100,330.00	59,000.00			59,000.00	587
		4,000.00					588
		23,500.00					589
							590
		10,000.00					591
		14,039.34	29,484.12			29,484.12	592
		3,000.00	5,000.00			5,000.00	593
							594
		3,000.00					595
		450.00					596



TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out-standing
601	Pulaski				
602	Quasqueton	500.00			
603	Quincy	25,200.00			
604	Racine		6,300.00		
605	Rake	7,004.00			
606	Ralston				4,872.22
607	Randalla				
608	Randolph		2,000.00		
609	Rathbun				
610	Readlyn				
611	Reasnor				
612	Redding				
613	Redfield	5,500.00	17,000.00		729.50
614	Reinbeck	55,000.00			
615	Rembrandt		2,500.00		
616	Remsen				
617	Renwick				
618	Riceville				6,129.50
619	Richland		3,500.00		3,156.01
620	Ricketts				
621	Ridgeway	6,000.00			
622	Rinard				
623	Ringsted	8,500.00			
624	Rippey		17,800.00		
625	Riverside		7,000.00		
626	Riverton				
627	Robins				
628	Rock Falls				
629	Rockford	57,800.00	4,000.00		1,821.18
630	Rock Valley	20,000.00			
631	Rockwell	12,500.00			
632	Rodman		2,000.00		
633	Rodney	8,500.00	7,000.00		
634	Roland	15,000.00			
635	Rolfe				
636	Rome				
637	Rose Hill				
638	Rossie		2,500.00		
639	Rowan				
640	Rowley		4,000.00		
641	Royal			7,000.00	
642	Rudd	9,500.00			
643	Runnells	4,000.00			676.52
644	Russell	4,500.00			42.77
645	Ruthven	16,500.00			
646	Rutland				
647	Ryan		6,000.00		
648	St. Ansgar	9,000.00			
649	St. Anthony				
650	St. Charles				
651	St. Lucas				
652	St. Mary's				
653	St. Olaf				
654	St. Paul (Rfd. West Point)				
655	Sabula				
656	Salem				
657	Salix		6,000.00		
658	Sanborn	52,900.00			1,309.06
659	Sandyville (Via Milo Rfd.)				
660	Searsville	3,500.00			250.00
661	Schaller	17,500.00	31,000.00		
662	Schleswig	5,000.00	19,000.00		
663	Scranton	2,300.00			
664	Searsboro				
665	Sergeant Bluff	20,000.00			122.46
666	Shambaugh				
667	Shannon City	8,000.00			

## INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1928

Number	Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
601								601
602			500.00					602
603			25,200.00					603
604			6,300.00					604
605			11,876.22					605
606								606
607								607
608			2,000.00					608
609								609
610								610
611								611
612								612
613			28,229.50	2,500.00			2,500.00	613
614			55,000.00	42,000.00			42,000.00	614
615			2,500.00					615
616								616
617			6,129.50					617
618			3,156.01					618
619			3,500.00					619
620			6,000.00					620
621								621
622			8,500.00					622
623			17,800.00					623
624			7,000.00	2,600.00			2,600.00	624
625								625
626								626
627								627
628								628
629			63,121.15					629
630		24,000.00	44,000.00					630
631			12,500.00					631
632								632
633			2,000.00					633
634			15,500.00					634
635			15,000.00					635
636								636
637								637
638			2,500.00					638
639								639
640								640
641			4,000.00	2,222.00			2,222.00	641
642			16,500.00	6,452.15			6,452.15	642
643			4,676.52					643
644			4,543.77			280.11	280.11	644
645			16,500.00	500.00			500.00	645
646								646
647			6,000.00					647
648			9,000.00	17,000.00			17,000.00	648
649								649
650								650
651								651
652								652
653								653
654								654
655								655
656			6,000.00					656
657			54,229.06					657
658								658
659			3,750.00					659
660			48,500.00	4,000.00			4,000.00	660
661			24,000.00	105,500.00			105,500.00	661
662			2,300.00					662
663								663
664			20,122.46	9,000.00			9,000.00	664
665								665
666			8,000.00					666
667								667



TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out-standing
668	Sharpsburg	4,500.00			
669	Sheffield	28,750.00	21,000.00		25.00
670	Shelby	48,069.81	11,000.00		820.00
671	Sheldahl				
672	Shell Rock				1,507.60
673	Shellsburg	500.00	19,000.00		51.25
674	Sibley	9,000.00	8,000.00		4,141.30
675	Sidney				
676	Silver City	18,800.00	19,000.00		3,616.49
677	Sioux Center	5,500.00			189.38
678	Sioux Rapids		9,000.00		22.50
679	Slater		2,500.00		
680	Sloan	4,500.00			
681	Smithland	3,000.00	11,000.00		
682	Soldier				
683	Solon				
684	Somers				
685	South English				
686	Spillville	3,000.00			
687	Spirit Lake	41,402.74	55,000.00	10,500.00	2,433.36
688	Spragueville	1,800.00			
689	Springbrook				
690	Spring Hill				
691	Springville		6,500.00		
692	Stacyville				
693	Stanhope	8,500.00			
694	Stanley		23,000.00		
695	Stanton				588.26
696	Stanwood				21.08
697	State Center	4,500.00	25,500.00		
698	Steamboat Rock				415.66
699	Stockport				
700	Stockton				1,907.22
701	Storv City	16,000.00	61,000.00		
702	Stout	6,000.00			
703	Stratford	16,500.00	16,300.00		
704	Strawberry Point	25,549.09	9,000.00		287.17
705	Struble				1,453.50
706	Sully		4,000.00		
707	Summer	34,500.00	10,000.00		1,504.30
708	Superior		13,500.00		
709	Sutherland	10,500.00	29,000.00		
710	Swalesdale				
711	Swan				
712	Swea City	24,000.00			
713	Tabor	48,487.68	7,500.00		
714	Templeton		6,500.00		
715	Tennant				
716	Terrill	13,500.00			
717	Thayer				
718	Thompson	12,000.00			
719	Thor				
720	Thornburg				34.38
721	Thornton	3,500.00			
722	Thurman				
723	Tiffin				1.47
724	Tingley				
725	Titonka				
726	Toronto		80,000.00	11,000.00	1,389.48
727	Trarar				
728	Treynor	23,000.00			
729	Tripp	3,500.00			
730	Truesdale	1,500.00			
731	Truro				55.60
732	Turin				192.40
733	Udell	400.00			4,000.00
734	Underwood				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1928

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		4,500.00					668
		49,775.00					669
		60,789.81	46,921.31	150.43		46,671.74	670
							671
		1,507.60					672
		19,531.25	48,000.00			48,000.00	673
		21,141.30	2,000.00			2,000.00	674
							675
		41,416.49	44,731.84			44,731.84	676
		5,689.88	5,675.00			5,675.00	677
		9,023.50					678
		7,152.96					679
	4,506.96	4,500.00	37,885.78			37,885.78	680
		14,609.00					681
							682
	6,000.00	6,000.00					683
							684
							685
		5,000.00					686
		109,536.00	163,600.98			163,600.98	687
		1,800.00					688
							689
							690
		6,500.00					691
		3,500.00	11,515.00			11,515.00	692
							693
		25,000.00	55,040.61			55,040.61	694
		588.26					695
	2,207.36	32,228.44		360.32		360.32	696
							697
		415.66					698
							699
		78,907.22					700
		6,000.00					701
		32,700.00	5,190.50			5,190.50	702
		34,836.79					703
		1,453.50					704
		4,000.00					705
		45,704.50	49,000.00			49,000.00	706
		15,000.00					707
		39,500.00	5,500.00			5,500.00	708
							709
							710
		24,000.00	4,000.00			4,000.00	711
		48,487.68	42,300.00			42,300.00	712
							713
		7,500.00					714
		6,500.00					715
		13,500.00					716
							717
		12,000.00					718
							719
							720
		3,534.98					721
							722
							723
		1.47					724
							725
							726
		92,589.46					727
		13,000.00					728
		3,500.00					729
		1,500.00					730
							731
		55.60					732
		592.40					733
		4,000.00					734



TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants outstanding
735	Union	6,400.00	5,000.00		
736	Unionville	1,600.00			143.10
737	University Park	5,500.00			
738	Urbana				127.86
739	Urbandale (Des Moines Rfd. No. 1)				
740	Ute	2,000.00	4,000.00		24.10
741	Vail	796.44	34,500.00		
742	Valeria				
743	Van Horn				
744	Van Meter				
745	Van Wert				
746	Varina	4,350.00			1,008.34
747	Victor	8,500.00			800.00
748	Vincent				
749	Vining				
750	Volga City				
751	Wadena				
752	Waleott				
753	Walker				
754	Wallington	11,500.00			
755	Wall Lake	1,150.00	32,000.00	6,414.05	
756	Walnut	3,000.00	5,500.00		7,388.60
757	Wapello		20,500.00		
758	Washita		2,800.00		
759	Waterville				1,000.00
760	Waucoma	2,000.00			
761	Waukeg				
762	Wayland				
763	Webb				
764	Webster				8,989.07
765	Weldon				536.34
766	Wellman	1,500.00	2,500.00		
767	Wellsburg				
768	Welton		12,000.00		1,501.64
769	Wesley		17,500.00		289.30
770	West Bend	6,500.00	19,000.00		
771	West Branch	4,300.00	11,500.00		484.33
772	West Burlington				
773	West Chester		5,000.00		
774	Westfield	6,000.00			
775	Westgate	3,000.00	8,000.00		
776	West Liberty				
777	West Mitchell (P. O. Mitchell)				169.82
778	Westphalia				880.00
779	West Okoboji (P. O. Milford)		10,000.00	259.00	
780	West Point	7,000.00			119.04
781	West Side	53,900.00			270.33
782	West Union				
783	Wheatland				
784	Whiting	1,500.00	8,000.00	9,500.00	
785	Whittemore				
786	Whitten				
787	Wiley (Carroll P. O.)				
788	Williams				700.00
789	Williamsburg				
790	Williamson				
791	Wilton Junction	47,800.00			
792	Winfield			1,000.00	
793	Winthrop	7,000.00			
794	Wiot	1,300.00			
795	Woden	20,000.00			
796	Woodbine				
797	Woodburn	28,500.00			
798	Woodward				
799	Woolstock		12,500.00		
800	Worthington				
801	Wyoming				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1928

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
	2,400.00	13,800.00					735
		1,600.00					736
		143.10					737
		5,500.00					738
		197.05					739
		6,000.00	10,000.00			10,000.00	740
		830.54					741
		34,500.00					742
							743
							744
							745
							746
		5,848.34					747
		9,300.00					748
							749
							750
							751
							752
							753
							754
		11,500.00					755
	6,000.00	55,914.05		3,000.00		3,000.00	756
26,500.00		52,885.60					757
		20,000.00					758
		2,800.00					759
		1,000.00			7.50	7.50	760
		3,000.00					761
							762
							763
							764
							765
		8,989.07		25,986.15		25,986.15	766
		4,556.34					767
							768
		13,391.64	6,000.00			6,000.00	769
		17,788.50			6,005.85	6,005.85	770
		25,500.00					771
		15,800.00					772
		484.33					773
		5,000.00					774
		6,000.00					775
		11,000.00					776
							777
							778
		169.82					779
	7,000.00	18,130.00			9,500.00	9,500.00	780
		7,000.00					781
		54,019.04	41,489.50			41,489.50	782
		270.33					783
							784
		19,000.00					785
							786
							787
	21,900.00	21,900.00	4,300.00			4,300.00	788
		700.00					789
			16,400.00			16,400.00	790
		47,800.00					791
	6,000.00	7,000.00					792
		7,000.00					793
		1,300.00					794
	42,500.00	62,500.00	62,500.00			62,500.00	795
							796
		28,500.00					797
							798
							799
							800
		12,500.00					801



TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out- standing
802	Yale.....	9,000.00			
803	Yetter.....				
804	Yorktown.....	900.00			
805	Zearing.....		34,000.00		
806	Zwingle.....				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1928

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscel- laneous debts	Total special debts	Number
		9,000.00					802
		900.00					804
		34,000.00					805
							806

TABLE NO. 4—TOWNS—ASSESSED VALUATION OF PROPERTY

Number	Towns	Real property	Personal property	Railroad property
	Grand total.....	\$ 208,798,272	\$ 55,098,367	\$ 25,108,363
1	Ackley	1,164,576	167,196	104,368
2	Ackworth	12,520	6,326	
3	Adair	385,056	104,348	29,012
4	Adel	980,960	190,556	32,372
5	Afton	95,554	31,180	8,704
6	Agency	165,720	44,580	25,796
7	Ainsworth	188,884	58,006	22,262
8	Akron	576,224	180,396	42,512
9	Albert City	345,104	130,336	
10	Albion	123,872	29,306	9,762
11	Alburnett	92,352	41,572	71,716
12	Alden	386,940	74,422	42,112
13	Alexander	207,400	69,560	40,468
14	Allerton	544,196	85,156	39,016
15	Allison	486,760	110,232	39,780
16	Alta	635,356	163,388	31,492
17	Alta Vista	170,284	79,008	14,508
18	Alton	476,516	122,016	146,808
19	Altoona	330,880	34,300	72,400
20	Alvord	243,328	39,784	15,660
21	Andover	43,380	9,404	19,620
22	Andrew	109,760	24,716	
23	Anita	643,500	125,784	44,972
24	Ankeny	398,292	59,276	15,104
25	Anthony	367,856	114,940	34,612
26	Applington	411,480	49,964	23,388
27	Arcadia	260,688	62,272	
28	Archer	39,972	42,556	17,784
29	Aredale	95,624	48,140	36,916
30	Arion	70,600	24,052	86,812
31	Arlisle	46,276	19,828	17,384
32	Arlington	316,348	128,720	
33	Armstrong	377,644	117,404	24,124
34	Arnolds Park	614,312	37,228	38,480
35	Arthur	216,684	102,172	
36	Ashton	331,092	169,592	57,008
37	Aspinwall	41,832	9,700	15,516
38	Atalissa	77,220	33,800	7,744
39	Atheistan	45,484	16,422	
40	Atkins	277,808	58,768	89,100
41	Atburn	261,880	73,820	
42	Aurelia	366,556	105,136	37,104
43	Aurora	145,062	34,760	22,384
44	Avoea	755,100	125,580	59,864
45	Ayrshire	150,812	46,448	13,908
46	Badger	146,564	48,184	17,880
47	Bagley	288,776	88,988	15,516
48	Bailey	146,000	13,656	83,228
49	Baldwin	64,688	33,776	27,764
50	Bancroft	297,480	75,988	37,388
51	Barnes City	148,228	35,732	39,780
52	Barnum	121,288	31,324	46,328
53	Bassett	37,308	18,808	
54	Battavia	155,032	33,664	7,882
55	Battle Creek	431,012	75,448	24,524
56	Baxter	875,840	148,960	14,960
57	Bayard		83,620	
58	Beacon	83,560	6,612	101,508
59	Beaconsfield	77,120	12,984	31,404
60	Beaman	67,064	50,408	18,208
61	Beaver	70,520	28,156	45,136
62	Bellevue	1,037,384	157,736	
63	Belmond	1,320,604	228,524	168,100
64	Bennett	304,816	73,292	81,864
65	Benton	87,398	18,800	16,002

AS OF JANUARY 1, 1927—LEVIES AS OF SEPTEMBER 1, 1927

Telephone, telegraph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of all property within corporate limits	Mills levied on lands	Total levies for all funds	Number
\$ 2,313,704	\$ 294,319,196	\$ 75,579,799	\$ 165,578,630	\$ 17,700,255		\$ 3,229,913.40	
14,280	1,456,820	202,580	1,057,217	101,224	5	39,602.70	1
500	55,476	13,869	29,856	37,861	5	430.00	2
2,224	530,640	132,050	450,510	52,236	5	13,367.50	3
7,816	1,218,104	204,536	450,800	17,664	5	15,344.10	4
664	126,072	31,518	317,110	5,484	5	1,003.70	5
1,712	237,808	59,452	172,420	9,256	5	1,900.00	6
1,752	271,064	67,916	201,840	7,876	5	2,660.00	7
8,504	807,636	201,009	153,000	17,300	5	9,675.00	8
128	164,976	122,076	554,066	10,544	5	6,778.00	9
1,056	164,976	41,544	118,876	8,660	5	1,784.00	10
4,600	210,540	52,635	68,159	12,656	5	700.00	11
12,040	516,520	129,130	325,135	28,656	5	8,666.00	12
4,756	421,984	105,490	109,640	302,516	5	3,028.00	13
2,744	672,112	168,028	329,221	41,244	6	6,236.80	14
8,568	645,340	161,332	270,666	106,616	5	5,350.00	15
8,026	825,192	166,800	708,600	47,498	5	14,170.00	16
1,252	305,052	66,362	66,362	36,020	5	1,145.02	17
3,168	749,496	187,374	267,100	54,476	5	10,890.00	18
14,120	388,700	97,175	201,055	69,420	5	9,300.00	19
2,610	301,388	75,347	118,616	3,644	5	5,500.00	20
672	73,076	18,269		7,460	5	464.73	21
1,136	135,672	33,918	164,000			1,200.00	22
820	820,284	207,200	514,380	19,260	5	15,700.00	23
1,392	474,164	118,541	28,641	37,800	5	4,845.00	24
4,708	522,116	130,329		21,300	5	6,120.00	25
368	485,784	121,446	532,000			2,350.00	26
4,972	333,322	82,333		16,068			27
	100,612	25,153	30,675			1,077.00	28
548	181,528	45,382	55,800	41,608		1,435.00	29
3,360	195,824	58,456	5,000	21,608		1,526.35	30
320	85,808	30,022	55,214	16,362	5	900.00	31
	445,068	111,267	208,000			8,033.00	32
7,092	526,264	131,560	100,350	9,376		7,275.00	33
3,140	713,160	178,290	94,248	1,840		11,665.00	34
	318,806	79,714	36,560			3,540.00	35
1,648	559,340	159,835	90,100	37,616		6,330.00	36
440	67,488	16,872	26,400	67,488		1,134.00	37
544	119,368	22,827	64,309				38
168	62,084	15,321	5,500				39
1,068	276,744	94,186	151,950	20,384		3,620.00	40
	335,688	83,922	188,812	18,924		3,148.00	41
3,588	512,184	128,040	364,770	33,032		4,430.00	42
	203,060	50,774	136,748	17,306		1,500.00	43
7,804	947,848	229,962	683,976	52,676		9,723.00	44
	220,060	55,230	31,500	11,340	5	5,177.00	45
1,820	214,448	53,612	150,590	24,106		1,000.00	46
1,692	294,962	98,748	231,000	5,580	5	4,285.00	47
1,836	244,720	61,180	2,900	142,336	5	389.00	48
1,564	177,792	31,948	58,748	12,930	5		49
2,472	411,328	101,582	153,087			9,885.00	50
848	247,888	30,458	30,458	83,340		1,068.00	51
3,680	222,020	59,505	19,550			1,325.00	52
	56,016	14,004	22,200			815.00	53
456	196,684	49,771	113,600	12,400		3,144.00	54
1,228	532,812	133,203	239,700			7,940.00	55
2,784	1,050,540	135,635	1,090,600	15,000	5	10,681.00	56
	83,620	30,965	298,700			3,900.00	57
	130,770	47,676	677,520	24,420		2,675.00	58
664	122,172	39,543				1,675.00	59
704	137,172	34,293	79,466			561.96	60
1,124	118,308	29,577	75,680	7,852		8,425.00	61
3,368	1,260,544	222,411	785,520	130	5	13,436.00	62
4,736	1,649,724	412,631	738,808			2,800.00	63
1,354	431,256	102,814	610,231	5,284		2,800.00	64
484	92,644	25,161				489.88	65



TABLE NO. 4—CONTINUED—TOWNS—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Railroad property
66	Berkley	51,536	10,416	
67	Bernard	69,544	19,776	5,896
68	Bertram, Via Cedar Rapids Rfd., No. 4	53,556	4,212	62,568
69	Bevington	33,756	18,612	31,120
70	Birmingham	197,792	50,076	41,062
71	Blairsburg	129,140	54,384	23,012
72	Blairstown	321,808	63,576	15,176
73	Blakesburg	245,404		
74	Blanchard	300,537	64,928	14,728
75	Blencoe	49,190	7,144	
76	Blockton	226,064	79,300	28,612
77	Blue Grass	152,896	17,322	
78	Bode	219,080	70,600	
79	Bonaparte	200,764	91,980	17,868
80	Bondurant	216,084	56,564	
81	Bouton	109,416	15,784	11,172
82	Boxholm	129,672	76,188	10,600
83	Boydton	200,776	81,040	15,516
84	Braddyville	168,092	57,100	24,700
85	Bradgate	94,256	41,126	33,316
86	Brandon	188,880	32,696	8,944
87	Brayton	100,616	35,394	
88	Breda	337,040	76,188	19,620
89	Bridgewater	139,156	55,420	8,552
90	Brighton	582,140	84,312	72,500
91	Bristow	152,084	32,524	
92	Britt	863,688	187,220	59,812
93	Brooklyn	848,506	113,816	21,816
94	Brunsville	78,064	46,032	18,516
95	Buckeye	141,280	53,864	29,472
96	Buck Grove	40,768	26,888	32,272
97	Buffalo	179,332	31,808	30,676
98	Buffalo Center	365,552	141,692	28,888
99	Burt	413,560	72,928	46,272
100	Bussey	207,768	61,528	7,222
101	Calamus	147,336	57,064	
102	Callender	186,128	38,576	28,696
103	Calmar	548,044	118,964	47,476
104	Cabinet	99,676	44,144	34,220
105	Camanache	205,224	23,216	174,000
106	Cambria	380,400	74,224	121,804
107	Cantril	141,340	43,972	28,736
108	Carbon	55,660	5,500	
109	Carlisle	397,308	15,000	
110	Carpenter	47,572	39,184	17,376
111	Carson	214,680	43,576	14,884
112	Cascade	687,140	241,448	9,308
113	Casey	236,802	95,868	
114	Castalia	101,204	42,408	151,008
115	Castana	132,540	54,032	42,940
116	Castle Hill (Rfd. Waterloo)	127,976	5,816	62,400
117	Cedar Heights (Rfd. Waterloo)	386,148	4,452	38,388
118	Center Junction	77,092	29,160	12,604
119	Center Point	400,288	78,720	61,796
120	Central City	489,748	42,096	100,220
121	Charlotte	167,376	30,904	39,236
122	Chart Oak	442,734	125,108	24,824
123	Chatsworth	36,644	38,126	31,032
124	Chelsea	428,388	139,792	39,380
125	Chillicothe	131,004	54,496	43,444
126	Chillicothe	56,676	27,768	24,684
127	Churchman	783,004	108,988	126,256
128	Clare	238,100	45,788	61,336
129	Clarence	78,276	35,308	19,100
130	Clarksburg	605,884	110,040	47,284
131	Clarksville	664,948	92,164	19,504
132	Clayton	40,468	30,112	

PROPERTY AS OF JANUARY 1, 1927—LEVIES AS OF SEPT. 1, 1927

Telephone, telegraph property and express companies	Total assessed valuation of all property except money and credits	Total taxable valuation of all property except money and credits	Total taxable value of money and credits	Assessed value of agricultural lands and corporate lands	Mills levied on lands	Total levies for all funds	Number
544	61,592	15,488				249.00	66
1,372	52,760	22,940	48,800			694.26	67
7,330	121,708	30,427	5,000			543.12	68
1,232	30,865	23,717	17,400	30,700	5	165.06	69
3,072	290,152	72,538	238,800	8,148		3,700.06	70
2,240	309,608	52,402	30,224	23,686	5	1,963.21	71
	409,100	100,775	530,200			6,466.00	72
1,908	243,404	60,851	172,060				73
	283,084	70,521	183,660				74
4,016	348,222	87,073	225,170	25,875	4	2,039.21	75
1,370	171,604	45,901	156,150	12,712		2,435.06	76
	290,280	72,570	133,600	21,904	5	2,650.00	77
1,100	311,712	77,928	177,000	7,396	5	2,480.00	79
	272,648	68,162		1,440		2,000.00	80
	131,076	32,919	35,300			724.22	81
	232,480	58,120		57,220		2,800.00	82
2,884	300,216	75,054	225,020			1,664.58	84
	844	60,184	71,236	28,516	5	1,046.19	85
3,328	172,036	45,009	14,700	14,180		3,070.00	86
	232,020	58,200	124,710			783.17	87
	284	136,304	34,061	280,120		3,762.34	88
	76,188	108,073	108,400	19,576	5	1,100.00	89
	1,032	294,160	51,040	9,000.00		585.21	90
3,600	742,552	185,638	187,410	19,612	5	11,425.00	92
	184,608	46,152		44,232		14,050.00	93
6,268	1,116,988	270,247	1,030,094	14,248	5	1,265.00	94
6,580	1,060,808	250,202		21,700		2,111.00	95
	784	143,336	35,840	69,020		12,576	96
	2,764	237,864	16,450	4,534	5	5,848	97
	2,764	237,864	25,182	31,500		200.00	98
	2,132	243,948	90,987	43,656		5,627.00	99
	2,902	529,084	134,771	395,699	5	2,806.00	100
1,784	535,544	132,886	117,319	9,884		22,128	101
166	277,684	99,421	184,000	38,634	8	8,725.00	102
	265,000	31,250		134,820		7,000.00	103
4,444	987,308	60,877	145,420	20,216	5	4,473.60	104
4,568	719,072	179,768	134,820	20,216		1,785.17	105
	178,040	44,510	204,960			4,150.00	106
7,412	409,852	102,463	40,700			535.00	109
4,920	581,448	145,362	35,490	18,800	5	1,365.00	110
15,062	227,000	56,750	224,005	9,820		3,760.00	111
	61,160	15,290	35,300	3,162		14,138.54	112
	400,308	477,292		1,960		5,559.00	113
216	94,648	23,662		28,536	1	880.00	114
28,788	301,928	75,482	247,114	25,468	5	5,216.00	115
2,680	940,576	235,144		16,072		1,116	116
	389,760	97,440	282,956	28,868		2,400.00	117
4,464	279,168	69,702	67,880	31,240	5	4,725.00	119
5,000	552,412	98,353	33,220	12,960	2	5,907.00	120
1,568	108,864	27,421	3,020	22,216	5	4,143.00	121
2,908	409,468	102,667	294,422	5,220		7,500.00	122
592	120,448	32,362	43,463	16,140	5	800.00	123
	545,904	135,226	225,708	84,156	1	5,400.00	124
1,244	218,740	54,685	30,500	40,440	5	300.00	125
1,588	162,244	153,311	240,422	5,220			127
2,072	108,864	27,421	3,020	43,808		6,400.00	128
3,538	908,658	149,672	294,415	14,384		5,070.00	129
2,036	231,580	27,805	71,220	82,320		9,775.00	130
680	89,788	22,447	30,000	30,660	2	675.00	132
3,472	1,023,760	265,940	268,540				133
3,400	348,824	87,206	187,576				134
2,180	175,864	31,466					135
3,028	191,384	191,384					136
	780,096	195,234	915,500				137
	15,145	36,200		4,116	6		138



TABLE NO. 4—CONTINUED—TOWNS—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Railroad property
133	Clearfield	341,348	99,248	
134	Cleghorn	137,406	63,244	21,828
135	Clemons	127,909	49,432	9,028
136	Clermont	360,880	74,125	17,572
137	Clio	111,188	24,340	29,172
138	Clover Hill (Via Valley Jet.)	85,516	3,496	
139	Clutier	232,356	80,992	87,016
140	Coburg	23,924	25,226	12,316
141	Coggon	287,180	67,252	40,744
142	Coln	287,540	101,728	57,408
143	Colesburg	155,640	16,672	
144	College Springs	176,996	50,396	
145	Collins	261,380	116,772	23,272
146	Colo	246,956	84,324	38,440
147	Columbus City	107,308	11,996	
148	Columbus Junction	550,796	171,580	81,600
149	Colwell	24,516	24,260	4,536
150	Conesville	99,636	25,560	11,300
151	Conrad	89,272	27,096	14,436
152	Conway	578,588	111,492	33,512
153	Coon Rapids	13,760	7,432	
154	Coppeck	155,424	14,372	
155	Coralville (Via Iowa City)	516,312	115,696	56,448
156	Correctionville	247,036	54,904	
157	Corwith	1,066,992	155,604	42,432
158	Corydon	164,936	32,656	
159	Cotter	238,760	102,276	53,128
160	Coulter	93,136	55,768	18,516
161	Craig	203,012	62,188	8,562
162	Crawfordsville	55,420	28,120	17,856
163	Cronwell	86,084	44,184	16,684
164	Crystal Lake	377,468	101,884	25,656
165	Cumberland	46,380	23,832	13,192
166	Cumming	48,100	36,764	19,764
167	Curlew	100,792		12,412
168	Cushing	43,060	48,452	33,736
169	Cylinder	200,748	17,780	19,562
170	Dakota City	144,420	17,188	10,862
171	Dallas	504,536	120,662	10,836
172	Dallas Center	56,852	31,028	9,032
173	Dana	314,020	73,424	40,736
174	Danbury	136,364	70,464	24,868
175	Danville	136,620	38,704	
176	Davis City	101,892	60,180	23,272
177	Dawson	473,840	131,624	32,236
178	Dayton	110,868	21,376	
179	Deatur City	291,768	61,324	
180	Dedham	324,332	96,428	19,632
181	Deep River	105,832	26,872	25,444
182	Defiance	77,772	13,656	
183	Delaware	97,028	67,752	4,420
184	Delhi	199,552	31,920	110,284
185	Delmar	76,848	22,568	64,496
186	Deloit	96,048	3,428	18,780
187	Delphos	293,924	83,336	31,272
188	Delta	431,356	100,716	8,400
189	Denver	133,288	36,988	34,136
190	Derby	134,756	18,480	45,564
191	De Soto	455,780	72,556	66,076
192	Dexter	250,204	65,836	63,132
193	Diagonal	143,000	34,596	
194	Dickens	292,724	83,040	39,240
195	Dike	135,748	61,096	
196	Dixon	47,132	21,132	12,236
197	Dolliver	83,760	15,896	6,236
198	Donahue	46,772	8,624	17,004

PROPERTY AS OF JANUARY 1, 1927—LEVIES AS OF SEPT. 1, 1927

Telephone, telegraph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of all real lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
440,596	110,140	365,850				4,350.00	133
5,736	226,304	55,576	134,672	102,032		2,066.12	134
424	186,784	46,696	59,980	4,048		1,335.00	135
2,968	455,548	113,887	315,000	23,492	5	7,625.90	136
3,088	167,788	41,947				965.00	137
	88,812	22,203		20,024		887.00	138
2,284	351,648	87,912	117,900	78,368	6	2,935.00	139
156	15,632	12,900	213,200	16,716	5	557.17	140
384	98,794	29,222	195,844	39,878	5	2,250.00	141
3,540	450,216	112,554	166,835	5,888	5	5,875.00	142
468	166,780	41,695	247,790				143
4,876	232,268	58,067	134,703	30,600	5	2,636.00	144
1,688	403,112	100,778	264,230	23,244	5	3,750.00	145
2,156	371,876	92,969	300,270			5,125.22	146
384	119,688	39,922	195,844	23,088	5	1,990.08	147
6,092	810,068	202,517	292,833	23,088	5	10,440.72	148
	53,312	13,328	1,100	2,696	5	798.00	149
	136,496	34,124		43,896	5	1,228.46	150
628	131,432	32,858	76,336			1,925.00	151
6,716	730,308	182,577		65,932	5	11,835.00	152
	169,796	42,449	4,800	0,884	5	85.36	153
8,016	696,384	174,096	292,730	7,600		6,511.00	154
3,292	358,308	80,552	46,000	40,304	5	4,550.00	155
11,744	1,219,672	304,918	665,146	30,420	7	20,800.00	156
	197,502	49,398	48,000			600.00	157
3,060	396,224	99,056	140,000			3,025.00	158
	168,304	43,064	18,560			1,719.97	159
300	273,952	68,488	328,327	26,264	5	2,202.00	160
224	101,620	25,405	71,626			946.44	161
456	146,808	36,702				1,925.00	162
6,092	511,700	127,925	367,056	12,356	5	2,600.00	163
216	88,620	22,155	37,456	23,756	5	889.00	164
1,424	106,052	30,513	6,220	6,311		1,661.00	165
	130,792	47,698				8,732.00	166
	105,228	26,307		4,664		922.55	167
1,304	275,906	68,999		22,832		3,210.00	168
4,712	181,644	45,411				1,877.18	169
84	642,052	160,513	517,600	4,956		7,990.00	170
5,728	97,780	24,445	36,617	1,020.00		1,020.00	171
3,496	344,660	108,665	27,300	36,872		8,214.00	172
	388,680	73,170		47,388	5	2,700.00	173
	173,334	43,331	87,205	13,984	5	5,166.00	174
1,160	186,504	46,626	165,620	22,072	5	1,318.00	175
4,548	642,148	160,537	383,000			8,960.00	176
1,144	133,388	33,347	46,041			1,200.00	177
4,576	357,668	89,417				2,541.62	178
1,060	441,464	110,392	351,282	5,407.63		5,407.63	179
1,772	159,020	30,980	133,425	5,270		2,195.50	180
	91,428	25,857	15,000			1,390.00	181
352	169,552	43,388		20,288	5	1,490.00	182
3,420	365,176	91,294	101,000			4,734.00	183
1,888	166,100	41,525				2,920.96	184
236	48,492	12,123		12,880	8	96.98	185
9,632	437,544	104,541	534,901	30,540		3,562.12	186
2,292	542,764	135,691	622,154	35,244	5	4,215.00	187
	304,464	51,116	115,980			1,200.00	188
1,100	171,312	43,828	28,800	8,896	5	1,627.36	189
13,084	586,984	146,746	198,639	60,936	5	11,990.00	190
1,392	369,564	92,301	222,601	22,600	6	5,301.87	191
	177,396	44,399	115,075			1,475.00	192
2,712	327,716	81,929	87,150	39,804	5	5,180.00	193
	196,844	49,211	94,700			1,675.00	194
696	81,196	20,299				1,470.00	195
388	106,252	36,563				800.00	196
500	67,900	16,975		37,492	5	500.00	197



TABLE NO. 4—CONTINUED—TOWNS—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Railroad property
200	Donnellson	307,820	92,360	68,584
201	Doon	307,292	53,876	63,172
202	Dougherty	102,404	64,228	24,800
203	Dow City	212,508	60,100	22,580
204	Dows	421,164	86,328	
205	Drakesville	78,524	22,468	17,521
206	Dumont	457,508	109,852	95,764
207	Duncombe	169,996	47,600	78,354
208	Dundee	87,016	31,008	5,988
209	Dunkerton	143,632	79,632	22,580
210	Dunlap	100,160	179,639	69,448
211	Dysart	721,736	133,636	30,576
212	Durant	791,622	198,000	80,716
213	Earlham	412,360	71,736	
214	Earling	114,712	50,884	17,768
215	Earlville	274,332	124,572	24,632
216	Early	322,748	65,636	27,764
217	Eddyville	301,788	51,152	25,172
218	Edenville (Rhodes P. O.)	213,304	30,606	32,872
219	Edgewood	174,576	58,576	55,756
220	Elberon	324,600	66,192	99,388
221	Elkridge	224,000	103,904	29,064
222	Elgin	320,088	84,500	15,488
223	Elkader	644,840	160,680	14,584
224	Elkhart	104,040	15,200	30,080
225	Elk Horn	256,536	52,400	4,744
226	Elkhorn	82,548	7,992	
227	Elliot	249,592	133,172	804,184
228	Elkston	72,068	31,992	17,480
229	Elsworth	178,744	31,400	31,096
230	Elma	448,668	122,630	27,780
231	Ely	120,516	41,460	
232	Emerson	108,996	67,120	17,344
233	Epworth	201,368	75,664	31,180
234	Essex	408,716	166,500	43,328
235	Everly	221,636	106,176	38,480
236	Extra	446,360	106,908	21,512
237	Exline	145,900	39,244	34,212
238	Fairbank	1,080,868	356,576	75,760
239	Farley	354,192	81,512	54,760
240	Farnersburg	195,988	22,820	
241	Farrington	350,908	144,908	70,060
242	Farnhamville	178,912	69,656	37,016
243	Farrago	255,136	104,044	18,472
244	Fayette	406,696	163,248	38,164
245	Fenton	300,628	97,944	15,328
246	Ferguson	42,436	15,436	
247	Fertile	126,736	41,136	
248	Florida	72,508	29,676	17,868
249	Floyd	143,075	40,017	
250	Fonda	462,080	189,240	67,908
251	Fontanelle	328,128	13,048	55,900
252	Fort Atkinson	149,028	66,716	19,548
253	Fostoria	71,636	28,536	23,272
254	Franklin (Via Donnellson)	153,468	4,312	
255	Fraser	100,652	23,168	
256	Fredericksburg	80,156	27,432	4,680
257	Frederika	100,652	23,168	
258	Fredonia (Via Columbus Jet.)	26,532	8,112	12,596
259	Fremont	307,588	48,344	57,684
260	Galb	83,496	49,376	26,824
261	Galsburg	180,000	47,000	11,344
262	Garber	45,232	21,192	40,964
263	Garden Grove	162,260	39,528	43,916
264	Garnaville	273,912	108,000	83,444
265	Garner	862,580	157,548	16,976
266	Garrison	224,276	127,012	

PROPERTY AS OF JANUARY 1, 1927—LEVIES AS OF SEPT. 1, 1927

Telephone, telegraph property and express companies	Total assessed valuation of all property except mines and credits	Total taxable valuation of all property except mines and credits	Total taxable value of mines and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
1,812	479,176	117,544	329,100	91,184	5	3,770.00	200
2,772	427,112	106,778	36,628	22,248		6,600.00	201
1,164	192,506	45,144	159,361	5,330		5,330.00	202
1,536	297,044	74,361	65,532	13,144		8,114.00	203
500	307,492	126,873	556,305	19,740		1,000.00	204
3,324	606,448	166,612	95,050	3,844	5	7,220.00	205
5,020	300,880	75,280	533,961	69,224	5	4,550.00	206
388	125,340	31,800	46,043	84,580	5	4,550.00	207
732	246,596	61,649	180,662	9,828			208
	839,228	309,807	335,260	22,404	5	13,160.00	209
1,484	887,512	221,878	2,065,760			9,745.00	210
13,064	1,033,372	258,343	626,017	5,140	5	9,045.00	211
40,656	330,812	123,700	410,370	21,132		5,885.00	212
	1,244	169,696	142,206	17,948	5	2,440.00	213
2,228	425,764	106,441	515,650			2,500.00	214
1,364	417,512	104,378	97,000			4,275.00	215
1,772	379,884	94,971	227,257			3,400.00	216
1,352	367,244	66,811	157,704	368,004	5	2,970.00	217
1,156	309,044	65,011	116,518	8,750			218
3,892	494,872	129,718	156,201	202,344	6	2,900.00	219
1,248	350,116	89,779	207,000			1,650.00	220
2,050	423,692	105,768	228,650	11,272		6,000.00	221
5,324	825,428	206,357	641,800	9,872	5	13,184.00	222
2,900	156,220	39,055	61,975	47,480		2,000.00	223
388	330,928	80,232	204,281	20,920	5	3,629.10	224
1,248	41,756	10,439	14,039	5		5,767.00	225
18,160	1,205,108	301,277	118,922	21,172	5	4,600.00	226
2,036	134,676	31,144	32,300	8,616	6	1,260.00	227
1,372	242,632	60,658	182,260	16,724	5	8,730.00	228
1,436	600,504	150,126	198,967	58,888	5	5,450.00	229
	164,976	41,244	144,639	11,264		1,000.00	230
2,976	286,436	71,609	448,036				231
3,592	311,804	77,951	123,900	30,080	5	3,068.68	232
3,840	682,364	170,566	212,550	68,068		6,800.00	233
1,384	267,676	91,019	249,280	29,284	5	3,250.00	234
	658,680	164,670	435,661			9,200.00	235
2,184	221,540	55,385	54,800	31,532	5	1,555.44	236
	1,462,704	365,676	122,316			3,604.00	237
5,380	475,844	118,961	152,900	22,404	5	1,961.75	238
926	272,756	68,189	1,676	13,128		1,263.75	239
10,384	578,399	144,565	101,275	1,876	6	5,750.00	240
2,664	279,248	69,812	249,280	1,570	5	3,000.00	241
1,644	379,396	94,824	164,008			5,400.00	242
2,584	700,692	175,172		34,468	5	11,650.00	243
592	336,684	81,671	31,671			4,274.39	244
460	76,848	19,212	21,048	6,120		1,046.00	245
220	168,100	42,025	100,265	47,316	5	1,200.00	246
508	111,560	27,800	79,276	15,308	5	1,115.60	247
1,368	180,460	45,865		15,020		2,350.00	248
6,008	725,836	181,459	318,802			10,235.00	249
3,008	400,084	100,021	428,670	12,662		1,181.50	250
1,408	226,700	59,175	200,700	869.00		171.90	251
856	124,520	31,130	35,822	13,380	5	869.00	252
	22,868	5,717	5,800			171.90	253
464	301,708	50,427	2,350			675.00	254
	112,248	28,062	336,897	21,609	5	75.77	255
12	123,832	30,658	36,800	4,624			256
580	47,732	11,933	53,600			150.00	257
3,180	416,796	104,190	139,900	63,320	5	3,283.27	258
1,308	161,984	37,906	18,900	24,920	5	2,150.00	259
300	229,608	59,877				3,606.00	260
2,192	190,580	27,396	45,766	1,636		1,105.00	261
946	246,660	61,665	14,546	11,000		6,980.00	262
2,200	384,172	96,043	409,789	34,716		1,000.00	263
6,456	1,110,008	277,517	579,381	4,744	5	17,783.33	264
4,536	382,800	95,700	292,845	8,092		2,054.00	265



TABLE NO. 4—CONTINUED—TOWNS—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Railroad property
267	Garwin	538,464	55,776	36,156
268	Geneva	207,160	57,600	12,158
269	George	516,306	133,812	69,336
270	Gilbert	24,944	24,944	
271	Gilbertville	83,000	29,600	
272	Gilman	261,752	106,888	15,352
273	Gilmore City	364,276	32,076	21,496
274	Gladbrook	127,712	186,800	35,158
275	Glidden	518,428	114,308	37,016
276	Goldfield	368,536	90,184	71,780
277	Goodell	94,300	52,812	15,188
278	Goose Lake	47,592	23,720	18,876
279	Gowrie	560,892	173,472	183,680
280	Grassington	304,500	57,016	26,016
281	Grafton	146,948	48,696	30,756
282	Graf			
283	Grand Junction	495,108	879,136	68,872
284	Grand Mound	320,716	39,716	18,508
285	Grand River	136,172	82,524	4,616
286	Grandview	132,272	63,632	
287	Granger	171,840	30,824	21,396
288	Grant	108,876	40,660	
289	Granville	210,454	54,400	19,604
290	Gravity	179,604	74,684	24,508
291	Gray	127,400	36,012	42,940
292	Greeley	170,920	41,776	24,516
293	Greene	874,036	175,464	28,592
294	Greenfield	1,017,520	175,864	26,956
295	Green Island	32,852	4,536	49,344
296	Greenview	102,750		7,764
297	Grimes	213,240	66,100	33,520
298	Griswold	519,148	167,500	17,184
299	Grundy Center	1,075,960	292,068	23,836
300	Gruver	57,684	22,404	14,888
301	Guernsey	117,596	30,716	27,764
302	Guthrie Center	1,082,124	300,328	11,516
303	Guttenberg	470,844	116,288	95,572
304	Halbur	75,332	31,566	17,364
305	Hamilton	51,664	8,124	13,668
306	Hancock	84,528	45,104	40,800
307	Hanlontown	121,336	37,928	42,568
308	Hansell	103,896	39,008	25,280
309	Harcourt	140,352	33,408	61,756
310	Harley	51,744	47,728	35,656
311	Harpers	100,396	42,676	14,192
312	Harpers Ferry	78,152	22,532	31,632
313	Harris	205,688	105,544	108
314	Hartford	78,340	31,732	30,080
315	Hartley	648,352	161,856	14,900
316	Hartwick	46,896	22,022	16,968
317	Harvey	27,052	8,004	
318	Hastings	26,772	13,000	
319	Havelsack	136,048	67,736	28,888
320	Hawkeye	302,652	105,908	7,232
321	Hayesville	57,684	17,508	
322	Hazleton	255,480	36,160	31,216
323	Hedrick	362,340	74,656	119,888
324	Henderson	65,804	15,316	
325	Hepburn	24,704	26,184	10,364
326	Hills	80,952	22,632	14,892
327	Hillboro	129,376	84,732	
328	Hinton	136,808	71,412	29,676
329	Holland	75,324	37,476	12,556
330	Holstein	1,069,420	139,388	49,864
331	Holy Cross (Via N. Buena Vista)	30,740	21,528	216
332	Hopeville (Via Murray)	15,368	15,712	
333	Hopkinton	875,612	104,312	40,296

PROPERTY AS OF JANUARY 1, 1927—LEVIES AS OF SEPT. 1, 1927

Telephone, tele-graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
1,112	415,508	103,877	249,400	25,888	5	6,485.00	967
1,684	278,632	69,658	115,300	11,168		1,400.00	268
5,048	724,592	181,148	653,420	28,720		10,008.00	260
	24,944	6,226	40,275			4,000.00	270
	117,600	26,150	117,600			1,000.00	271
2,424	386,416	98,004	309,500	22,904		2,700.00	272
8,928	486,776	121,694	51,900	22,000		9,850.00	274
2,756	852,516	213,120	843,828	112,696	6	6,680.00	276
7,076	676,728	169,182	424,100	47,088	5	7,950.00	275
3,748	534,548	131,562	236,603	10,764	5	6,680.00	276
1,180	163,480	40,870	51,600	3,477	5	1,375.00	277
1,164	91,322	22,838	19,500	13,636	5	890.00	278
13,324	361,968	232,842		156,588		10,330.00	279
840	419,372	104,843	420,008			2,300.00	280
568	217,000	54,250	94,905	14,632	5	600.00	281
							282
7,032	1,450,208	362,562	298,638	13,288		8,817.00	283
1,532	380,472	95,118	264,600	12,836	5	2,632.00	284
164	362,476	53,849	1,500.00			1,500.00	285
728	186,502	49,733	150,634			1,700.00	286
3,048	227,108	56,777	187,771	12,500		2,640.00	287
	149,536	37,384		21,840	5	1,600.00	288
860	285,348	71,367	223,200	2,330.14		5,230.00	289
740	279,536	69,884	367,032	3,836		2,330.14	290
1,902	308,344	52,086	35,099			2,280.00	291
2,676	329,888	59,972	1,255,833	12,684	5	3,735.00	292
2,835	1,080,912	270,228		10,450.00		10,450.00	293
4,000	1,234,340	306,085	79,376			13,650.00	294
						400.00	295
1,556	88,088	22,022	2,400			510.07	296
576	111,130	27,780		6,612	5	10,600.00	297
2,700	315,560	78,890	74,255	38,080	5	9,000.00	298
7,072	711,504	177,876	764,770			13,335.00	299
	1,392,464	348,116	664,620	20,760	5		300
444	95,439	25,855	38,712			882.95	301
636	176,712	44,178	50,500			16,500.00	302
15,884	1,309,644	327,411	736,044	5,000		6,778.00	303
8,612	691,508	172,897	283,931			916.00	304
432	124,984	31,246	103,220	88,400	5	965.00	305
336	74,722	18,663	15,000			1,000.00	306
1,612	172,644	45,011	124,000	44,088	5	2,450.00	307
1,658	203,620	50,880	103,905	50,228	5	2,500.00	308
1,448	170,696	42,674	6,500			1,483.50	309
2,674	238,140	50,325	133,900	108,000		900.00	310
1,708	134,228	33,557	16,900	4,944		3,496.00	311
426	157,100	39,275	75,126			3,496.00	312
912	133,348	33,312	15,600	3,996	7	1,180.00	313
20,540	339,880	84,970	2,550			19,180.00	314
2,664	142,216	35,554		43,056	5	21,016	315
46,648	826,236	214,074	469,000			850.00	316
296	85,148	21,267	68,325			1,325.00	317
460	52,484	13,121	13,240			2,319.00	318
	48,772	12,193	49,752	5,734		4,450.00	319
296	229,568	55,892	235,450	16,000		6,000.00	320
264	116,116	104,022	65,594	6,000	5	1,530.00	321
	75,280	18,820	194,014	40,004		7,063.00	322
	222,856	80,714	523,294	60,968		1,050.00	323
6,256	546,120	136,530				1,350.00	324
	122,620	30,655				1,000.00	325
168	61,420	15,355				1,300.00	326
436	116,912	29,728	519,164	16,388		1,900.00	327
	214,168	53,557				2,580.00	328
1,720	259,620	59,965	90,200			1,317.00	329
316	125,924	31,481	55,900	1,332		15,890.00	330
26,344	1,252,508	315,127	41,400	27,496	5	189.00	331
	61,924	15,481	17,660			4,320.00	332
260	31,440	7,860					333
4,772	530,992	132,793	276,487				



TABLE NO. 4—CONTINUED—TOWNS—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Railroad property
334	Hornick	129,564	66,980	15,304
335	Hosper	221,548	88,632	25,964
336	Hubbard	433,300	125,396	35,908
337	Hudson	230,904	38,022	8,632
338	Hull	327,200	146,828	38,788
339	Humeston	362,320	136,544	47,036
340	Hurstville	75,536	5,964	
341	Imogene	250,460	50,924	
342	Inwood	142,360	40,724	15,848
343	Ionia	387,220	82,772	42,756
344	Ionia	129,124	36,832	36,376
345	Ireton	449,080	101,368	36,296
346	Irwin	167,448	44,698	58,832
347	Jackson Junction	213,540	40,432	168,808
348	Jamaica	111,744	36,640	806
349	Janesville	166,238	38,120	15,644
350	Jesup	432,040	115,876	51,408
351	Jewell Jet. (P. O. Powell)	414,112	172,090	172,500
352	Jolice	167,584	71,812	41,420
353	Jolley	79,848	29,400	17,008
354	Kalona	388,748	151,468	14,802
355	Kamar	134,972	38,812	50,744
356	Kanawha	430,664	127,400	37,664
357	Kellerton	245,068	69,608	25,416
358	Kelley	73,272	25,776	60,464
359	Kellogg	266,540	65,672	17,572
360	Kensett	190,552	56,068	18,240
361	Kent	76,168	25,294	8,532
362	Keosauqua	345,104	75,372	23,228
363	Koota	228,584	110,584	29,780
364	Kewick	58,820	12,096	5,284
365	Keystone	408,600	117,252	19,548
366	Kimballton	187,304	20,632	
367	Kingsley	538,848	82,396	37,016
368	Kinross	36,432	21,316	7,632
369	Kirkman	61,380	29,536	31,732
370	Kirkville	28,604	21,004	
371	Kiron	47,284	15,636	5,532
372	Klennet	242,748	59,634	33,356
373	Klertin	94,428	22,084	34,300
374	Lacena	210,312	118,254	24,292
375	Ladora	231,624	29,820	7,744
376	Lake Mills	223,696	60,736	33,356
377	Lake Park	327,430	177,176	113,584
378	Lake View	305,352	145,072	11,088
379	Lamoni	516,588	145,800	46,272
380	Lamoni	292,290	124,334	55,248
381	Lamont	257,288	53,998	21,408
382	Lamotte	150,360	35,632	15,516
383	Lanesboro	102,044	24,506	28,604
384	Lansing	496,084	137,220	54,924
385	La Porte City	697,032	191,740	84,280
386	Larchwood	216,072	61,880	36,804
387	Larrabee	79,692	39,612	16,840
388	Latimer	381,140	102,412	30,876
389	Laurel	553,068	462,830	73,856
390	Laurens	460,124	202,888	36,692
391	Lawler	301,172	74,548	42,512
392	Lawton	122,704	39,688	21,460
393	Le Claire	278,520	33,452	78,208
394	Ledyard	228,472	344,000	
395	Le Grand	147,512	12,032	55,016
396	Lehigh	248,944	78,148	108,800
397	Leighton	48,988		
398	Leland	55,768	30,296	29,080
399	Lenox	658,416	146,592	27,812
400	Le Roy	49,184	23,034	29,080

PROPERTY AS OF JANUARY 1, 1927—LEVIES AS OF SEPT. 1, 1927

Telephone, tele-graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Assessed value of all property within corporate limits	Mills levied on lands	Total levies for all funds	Number
912	212,660	33,165	57,720			1,281.00	334
1,516	337,680	84,420	212,900	5,006	5	6,115.00	335
9,600	694,164	151,041	510,320	53,260	5	2,967.00	336
388	278,036	69,509		13,608	5	28,000.00	337
6,280	519,090	129,774	218,017			7,238.00	338
4,136	549,756	137,430	308,388		4,036	13,225.00	339
	81,920	30,480	5,500			206.00	340
	301,384	73,546	231,600			2,475.00	341
1,608	300,600	30,150	26,700		11,980		342
1,332	514,080	128,745	167,319	70,292		12,265.00	343
1,980	194,332	48,583	40,100	10,664	5	1,100.00	344
6,292	506,036	148,250	257,456	14,092	5	7,210.00	345
2,212	373,120	68,280	77,656	25,564		3,710.00	346
5,072	428,572	107,143	20,800			1,000.00	347
	172,516	43,120	211,460	10,652	5	2,300.00	348
	221,208	55,302	135,500	35,948	5	1,700.00	349
	509,334	149,831	211,832				350
9,384	724,036	181,014	457,340	173,364	5	10,350.00	351
4,098	284,884	71,221	101,500	48,088	5	2,227.00	352
476	126,452	31,608	47,036	1,712		1,615.00	353
3,434	558,532	139,033	701,336	37,596	5	5,097.30	354
1,160	225,688	56,432	336,464	54,208	5	2,285.00	355
2,108	506,776	149,194	229,869	71,236	5	4,244.00	356
2,228	342,320	85,580	145,830	17,700	6	1,263.00	357
2,290	170,608	42,652	7,425	28,540	5	2,890.00	358
10,232	387,016	96,754	2,000			2,000.00	359
1,708	360,568	66,642	261,350	42,088	5	2,000.00	360
1,700	118,544	28,980	5,128			1,731.00	361
1,332	445,236	111,309	22,296	47,040	5	4,450.00	362
5,064	674,176	168,544	719,425	86,400		8,450.00	363
380	71,840	17,900	300,334	20,656			364
3,162	543,552	135,888	750,830	21,912	5	5,710.00	365
	207,056	51,989	196,886		1	5,000.00	366
2,940	661,200	165,300	345,400	60,288	5	5,000.00	367
444	65,864	16,466	30,000	4,608		655.00	368
1,028	132,716	30,929	15,672	7,016		1,130.00	369
	79,698	19,902		11,436	4	511.00	370
408	68,900	17,225	170,820			2,234.00	371
35,144	370,822	92,713	162,472	27,694	5	3,710.00	372
1,912	152,124	38,031	90,150	44,584		1,900.00	373
4,564	357,432	89,358	242,355	3,884	5	1,400.00	374
496	260,684	67,431	125,068	13,540		5,000.00	375
5,316	319,456	79,874	104,300	4,136		4,136.00	376
12,424	1,031,064	357,751	420,642	67,608	5	13,775.00	377
1,140	533,552	138,388	105,628			7,560.00	378
4,512	713,232	178,308	420,680	59,424	5	5,800.00	379
4,448	886,280	221,670	370,967	55,296		14,612.00	380
	323,626	82,164				3,408.00	381
924	292,452	50,612	27,600	29,662	5	5,024.00	382
2,006	167,280	41,830	44,450	22,692		1,481.22	383
5,500	693,888	173,472	414,802		5	6,328.00	384
4,668	977,730	344,430	742,916	101,664		14,741.00	385
784	308,540	77,135	71,350	44,116	5	5,423.00	386
1,700	137,040	34,485	133,500			1,233.00	387
2,568	139,260	129,340	276,080	131,060	5	1,911.00	388
6,048	1,006,192	274,048	152,300			4,985.00	389
4,280	703,064	175,991	246,500	3,908	5	5,659.00	390
2,944	420,276	105,000	95,900	28,364	5	1,410.00	391
822	184,684	46,171	74,200			1,681.00	392
4,112	694,292	98,572	109,100			3,550.00	393
24,400	626,872	156,718	20,200	25,300	5	5,179.00	394
3,176	182,132	47,280		47,280	5	1,542.84	395
2,568	488,460	122,115	62,000	84,368	6	7,664.00	396
	77,564	19,391	49,300			581.73	397
2,684	196,728	39,182	58,460	31,472	5	1,165.00	398
2,070	835,290	208,824	555,800	19,676		12,275.00	399
1,108	103,836	25,834	38,880	8,032	5	681.00	400



TABLE NO. 4—CONTINUED—TOWNS—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Railroad property
401	Lester	126,540	12,944	22,796
402	Letts	180,480	48,606	20,376
403	Lewis	258,576	54,632	16,972
404	Libertyville	95,420	46,500	49,016
405	Lidderdale	78,964	29,328	53,694
406	Lime Springs	267,544	118,012	38,340
407	Lincoln	118,562	64,076	24,124
408	Linden	161,300	38,716	40,960
409	Linn	301,404	85,940	30,676
410	Linn Grove	189,540	67,920	28,872
411	Lisbon	635,492	68,292	78,612
412	Liscomb	144,312	17,700	21,672
413	Littleport	65,868	32,080	16,428
414	Little Rock	278,116	74,964	33,056
415	Little Sioux	124,868	26,572	—
416	Livertown	184,404	85,432	50,104
417	Lockridge	106,940	61,016	59,000
418	Logan	762,052	139,284	78,896
419	Lohrville	584,252	140,788	180,572
420	Lone Rock	35,000	—	—
421	Lone Tree	337,704	30,080	—
422	Lone Grove	98,700	37,132	14,372
423	Lorimer	281,612	61,752	56,708
424	Lost Nation	333,024	58,808	24,512
425	Lovilla	282,012	72,680	50,656
426	Lowden	483,380	126,372	29,692
427	Low Moor	94,960	47,540	—
428	Luana	147,612	47,812	41,580
429	Lucas	111,060	35,676	—
430	Luther	50,432	32,212	16,000
431	Lu Verne	101,260	47,212	66,812
432	Luxemburg (P. O. Vienna)	66,640	9,984	—
433	Luzerne	105,380	38,692	38,868
434	Lynnvile	153,820	48,800	5,632
435	Lytton	337,020	68,760	15,516
436	Macedonia	89,624	46,204	18,008
437	Maeburg	126,924	46,304	—
438	Magnolia	139,068	13,480	—
439	Maleon	326,512	45,540	21,864
440	Mallard	176,336	54,632	15,320
441	Maloy	42,540	22,204	25,008
442	Malvern	497,232	100,448	48,840
443	Manilla	469,180	85,104	55,684
444	Manly	124,824	22,776	21,256
445	Manly	1,284,012	255,484	285,212
446	Manning	960,500	128,408	185,880
447	Manson	308,520	65,196	69,248
448	Mapleton	289,016	45,948	35,368
449	Marathon	276,640	45,948	35,368
450	Marble Rock	690,136	183,624	48,020
451	Marcus	118,928	28,076	40,800
452	Marne	310,496	94,940	—
453	Marquette	90,940	26,032	36,420
454	Martelle	84,484	26,008	—
455	Martinsburg	43,428	16,800	23,720
456	Martinsdale	22,528	12,820	—
457	Marysville	75,416	22,312	47,708
458	Masonville	285,024	172,000	35,416
459	Massena	35,384	29,032	16,216
460	Matlock	112,728	32,296	50,676
461	Maurice	390,400	108,024	22,364
462	Maxwell	224,436	88,644	30,060
463	Maynard	44,068	13,812	—
464	Mayville (Walcott P. O.)	135,716	67,680	48,020
465	McCallsburg	63,456	21,664	7,444
466	McCausland	43,172	—	18,720
467	McClelland	68,272	183,000	58,372
468	McGregor	584,668	—	—

PROPERTY AS OF JANUARY 1, 1927—LEVIES AS OF SEPT. 1, 1927

Telephone, tele-property and companies	Total assessed valuation of all property except money and credits	Total taxable valuation of all property except money and credits	Total taxable value of money and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
732	174,912	43,500	—	33,704	5	4,821.00	401
2,092	691,556	65,380	—	—	—	—	402
2,908	333,108	83,272	325,610	5,066	5	5,490.00	403
1,032	191,968	47,992	129,560	1,964	5	1,247.70	404
2,540	164,136	41,034	32,800	121,732	5	2,462.33	405
2,268	486,064	121,516	100,560	2,358	5	2,300.00	406
1,828	208,280	32,070	75,200	23,496	5	3,000.00	407
1,316	242,292	60,573	80,580	33,000	5	1,902.00	408
2,892	420,912	105,228	90,024	36,356	5	5,050.00	409
600	287,000	71,730	74,004	7,520	5	3,230.00	410
1,944	185,828	156,059	911,317	86,552	5	11,600.00	411
940	115,316	28,829	83,400	38,624	5	2,005.00	412
3,064	380,200	97,300	68,400	8,768	5	929.00	413
5,120	151,440	37,860	90,185	5,472	5	1,240.00	414
544	325,060	81,263	202,800	3,824	5	2,100.00	415
298	97,400	57,100	—	19,248	5	1,205.55	416
7,060	912,068	22,167	355,048	6,204	5	12,370.45	417
35,000	8,750	—	370,184	184,040	—	12,250.00	418
6,344	518,200	129,550	402,740	47,724	5	1,029.82	419
944	151,048	37,762	60,800	2,180	5	500.19	420
4,424	404,560	101,139	142,110	20,764	6	3,681.00	421
1,296	417,640	104,410	280,700	31,904	5	6,520.00	422
1,728	638,132	159,535	52,550	2,468	5	4,090.00	423
1,308	233,212	35,630	25,560	7,240	—	4,090.00	424
45,320	192,000	48,230	237,105	45,580	4	1,315.37	425
840	90,484	22,621	49,400	19,380	5	1,715.00	426
4,796	359,080	84,770	174,000	45,804	4	1,000.00	427
1,562	185,062	46,273	126,000	3,920.00	—	576.00	428
5,140	213,412	53,352	130,452	12,900	6	1,300.00	429
1,772	413,968	103,492	154,026	4,000.00	—	4,000.00	430
320	154,756	38,680	289,132	—	—	2,164.00	431
3,144	175,372	43,843	108,158	64,280	—	1,600.00	432
1,200	153,748	38,437	54,500	10,032	5	975.00	433
5,812	409,728	102,432	148,540	—	—	5,467.00	434
1,012	277,592	69,308	113,848	—	—	2,800.00	435
664	90,016	22,504	—	36,448	—	2,800.00	436
7,728	654,248	163,562	313,861	14,800.00	2	14,800.00	437
2,024	292,892	148,220	222,214	10,864	5	7,635.00	438
1,320	109,908	42,550	101,550	42,624	5	3,980.00	439
9,220	1,833,928	458,482	1,028,600	85,324	5	13,419.00	440
6,800	1,223,780	303,945	424,973	116,148	5	21,548.00	441
—	319,564	79,891	323,669	44,416	—	14,200.00	442
1,516	425,976	106,494	—	41,328	5	2,525.00	443
1,328	262,424	90,600	182,820	31,612	5	2,125.00	444
4,656	926,456	231,600	364,650	51,416	5	9,150.00	445
2,512	129,312	47,578	156,244	28,476	2	1,800.00	446
—	405,456	101,350	33,250	—	—	4,961.12	447
1,000	118,872	29,718	—	17,924	5	874.26	448
1,876	128,788	34,607	94,168	—	—	896.00	449
1,020	109,104	27,276	34,350	7,580	5	337.00	450
3,424	150,860	35,340	8,835	12,272	—	365.00	451
1,308	429,708	97,715	41,500	—	—	877.00	452
1,064	81,806	122,457	133,000	34,280	5	4,360.00	453
1,616	217,316	30,474	18,050	14,848	5	525.00	454
2,196	504,104	126,050	495,550	31,126	5	3,648.00	455
2,220	343,664	85,806	—	41,120	5	11,770.00	456
576	97,556	14,380	20,000	28,000	5	4,428.00	457
2,744	252,160	63,040	109,800	40,784	5	2,253.00	458
632	90,216	33,394	3,000	—	—	620.00	459
1,292	131,472	32,868	—	—	—	1,000.00	460
6,300	827,436	206,850	219,792	1,560	—	10,412.65	461



TABLE NO. 4—CONTINUED—TOWNS—ASSESSED VALUATION OF

Number	TOWNS	Real property	Personal property	Railroad property
468	McIntire	144,548	50,406	57,692
469	Mechanicville	389,892	127,272	29,008
470	Medapolis	610,400	243,452	70,456
471	Meibourne	352,748	67,636	32,176
472	Meleber	376,160	84,536	19,000
473	Meleber	172,540	65,760	36,288
474	Meleber	133,808	82,748	13,984
475	Menlo	341,890	79,748	14,888
476	Meriden	62,228	29,208	17,772
477	Merrill	279,108	132,232	45,434
478	Meservey	120,328	22,380	45,268
479	Middletown	88,416	38,322	23,104
480	Miles	287,468	58,960	31,344
481	Milford	605,460	136,122	24,204
482	Millersburg	101,064	19,968	10,000
483	Millerton	8,312	39,360	16,000
484	Milo	208,440	83,204	37,308
485	Milton	467,580	308,880	16,000
486	Minburn	167,800	60,660	0,028
487	Minburn	309,656	47,992	35,420
488	Mingo	88,120	29,420	8,704
489	Mitchell	42,804	129,240	69,200
490	Mitchellville	311,360	82,960	17,072
491	Modale	604,560	333,004	29,348
492	Mondamin	181,348	57,312	29,348
493	Moneta	72,504	14,824	10,000
494	Monmouth	113,196	39,044	25,412
495	Monmouth	605,284	149,502	37,548
496	Monroe	882,340	126,740	37,476
497	Montezuma	775,784	93,112	46,548
498	Montour	152,620	59,828	22,562
499	Montrose	187,860	44,000	34,372
500	Moorhead	158,808	53,296	18,508
501	Moorland	120,704	36,500	64,232
502	Moravia	298,584	73,872	108,216
503	Morning Sun	437,028	260,808	27,108
504	Morrison	39,720	17,600	48,902
505	Moulton	465,792	62,128	48,902
506	Mt. Auburn	84,808	45,320	18,464
507	Mt. Ayr	1,070,060	279,912	57,452
508	Mt. Sterling	61,028	27,616	19,840
509	Mt. Union	96,348	68,600	29,422
510	Mt. Vernon	1,022,872	141,144	67,602
511	Moville	368,572	53,860	194,460
512	Murray	226,272	140,264	63,168
513	Nashua	775,862	157,796	15,516
514	Nemaha	79,068	28,900	140,264
515	Nemaha	385,172	87,860	4,344
516	Neola	230,824	77,112	32,116
517	New Albion	667,664	216,112	19,244
518	Newhall	215,532	56,536	41,540
519	New Hartford	188,548	45,392	31,180
520	New Liberty	71,724	57,036	2,764
521	New London	608,448	231,472	20,000
522	New Market	235,332	96,408	21,124
523	New Providence	121,136	38,580	40,880
524	New Sharon	527,640	108,900	40,880
525	New Vienna	122,292	45,076	27,712
526	New Virginia	188,420	85,760	52,716
527	Nichols	224,460	83,840	11,228
528	Nodaway	168,144	169,422	85,600
529	Nora Springs	384,516	119,422	19,008
530	Northboro	96,556	71,696	16,136
531	North Buena Vista	31,812	7,544	16,136
532	North English	452,044	112,912	8,200
533	North Liberty	134,682	15,060	22,308
534	North Washington	37,088		

PROPERTY AS OF JANUARY 1, 1927—LEVIES AS OF SEPT. 1, 1927

Telephone, tele- graph property and compensation	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
984	253,320	63,330	76,614	33,020		1,962.00	468
2,472	189,811	714,870	17,308	8,800.00		1,962.00	469
	914,708	228,677	46,700	7,455.00		1,962.00	470
1,744	474,204	118,576	18,700	3,303.00		1,962.00	471
80	479,836	119,309	142,761	6,374.00		1,962.00	472
	274,588	68,647	147,170	18,672	5	1,962.00	473
268	231,108	57,777	54,000	800.00		1,962.00	474
2,584	439,080	109,770	2,500	5,000	5	1,962.00	475
1,996	111,264	27,816	171,837	2,085.00		1,962.00	476
6,168	462,932	115,733	5,784	4,460.00		1,962.00	477
1,298	189,844	47,461	37,060	3,000.00		1,962.00	478
	150,472	37,618	132,100	14,140	5	1,962.00	479
	378,820	94,705	355,100	69,844	5	1,962.00	480
3,892	859,748	214,937	131,560	6,744		1,962.00	481
	121,032	30,238	94,278	892.00		1,962.00	482
84	56,224	14,806	25,684	988.50		1,962.00	483
6,020	425,632	106,408	415,370	28,722		1,962.00	484
10,600	809,000	200,705	208,960	130,000	5	1,962.00	485
1,236	247,284	61,946	106,400	4,076		1,962.00	486
1,656	291,724	72,931	217,398	6,964		1,962.00	487
156	126,400	31,600	111,100	2,550.00		1,962.00	488
	172,044	43,011	44,800	5,264	5	1,962.00	489
5,320	499,840	114,960	2,143,760	5,064.00		1,962.00	490
6,992	1,172,500	233,140	64,660	38,732	1	1,962.00	491
	308,008	67,002	97,622	4,900		1,962.00	492
14,840	102,168	25,542	600	791.80		1,962.00	493
1,480	179,132	44,783	40,756	1,485.00		1,962.00	494
3,432	885,856	221,464	1,285,296	28,728		1,962.00	495
1,428	767,984	191,906	713,130	21,612	5	1,962.00	496
4,332	199,496	229,874	679,710	155,712	5	1,962.00	497
2,608	224,640	58,668	152,174	5,008	6	1,962.00	498
3,092	270,824	67,706	80,754	22,015		1,962.00	499
1,908	232,620	58,155	142,613	3,432		1,962.00	500
2,280	222,836	55,700	8,000	64,772	6	1,962.00	501
5,584	486,236	121,564	318,320	48,864	3	1,962.00	502
1,840	735,776	183,944	439,960	4,994		1,962.00	503
	17,316	14,329	99,855	525.00		1,962.00	504
2,444	619,316	123,579	126,630	11,710.00		1,962.00	505
1,644	150,220	37,559	46,251	1,520.00		1,962.00	506
15,660	1,424,284	356,071	953,697	4,740	5	1,962.00	507
780	169,564	27,391	16,100	3,216	5	1,962.00	508
480	180,160	46,540	120,320	900.00		1,962.00	509
10,548	1,243,216	316,804	972,732	5,732	5	1,962.00	510
	452,432	115,108	194,460			1,962.00	511
	166,634	166,634		37,660	5	1,962.00	512
6,268	1,065,124	251,281	561,091	155,440	5	1,962.00	513
264	124,048	31,012	13,000	2,072		1,962.00	514
	613,664	133,416		256,600	5	1,962.00	515
368	412,648	106,162	79,798	6,022.00		1,962.00	516
7,216	923,108	250,777	619,081	55,508	5	1,962.00	517
624	282,076	79,769	243,060	3,133.00		1,962.00	518
3,684	272,804	67,351	140,157	7,016		1,962.00	519
	131,564	32,876	106,000			1,962.00	520
2,044	561,964	237,691	620,887			1,962.00	521
4,832	337,806	89,474	430,468			1,962.00	522
1,076	169,776	49,194	181,920	175,360	5	1,962.00	523
3,988	683,964	179,841	392,616	33,784	5	1,962.00	524
	186,160	41,540	85,100			1,962.00	525
5,792	282,814	75,708	208,057	24,060	5	1,962.00	526
4,356	385,572	91,202	30,960			1,962.00	527
	179,472	44,808	143,016	82,928	5	1,962.00	528
3,576	843,144	210,738	692,572	6,472	5	1,962.00	529
808	188,008	47,002	157,390	6,472	5	1,962.00	530
	30,356	9,830	15,200	7,206		1,962.00	531
1,192	282,344	145,561	429,063	4,960	6	1,962.00	532
532	161,464	40,360	146,500			1,962.00	533
	89,306	14,849	25,000			1,962.00	534



TABLE NO. 4—CONTINUED—TOWNS—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Railroad property
535	Northwood	958,472	177,176	46,872
536	Norwalk	220,272	52,376	40,896
537	Norway	260,945	74,528	28,432
538	Numa	442,649	4,336	5,732
539	Oakland	158,276	45,980	9,298
540	Oakville	335,048	128,408	22,326
541	Odeydan	839,848	267,160	37,616
542	Odeboldt	1,044,164	138,692	55,612
543	Ordan	864,800	32,840	16,736
544	Okoboji	157,032	184,632	9,028
545	Okla	316,516	65,092	33,512
546	Olin	45,548	45,548	
547	Ollie	60,744	6,508	55,236
548	Onesida	129,024	45,200	4,072
549	Onslow	722,064	225,940	12,584
550	Orange City	64,968	32,120	31,028
551	Orchard	247,008	69,832	21,280
552	Orient	120,580	30,920	10,408
553	Orleans (P. O. Spirit Lake)	447,976	149,788	67,812
554	Ossian	23,604	17,288	16,028
555	Osterdock	140,160	45,568	26,812
556	Oto	80,324	38,040	19,902
557	Ottomson	60,400	12,900	85,628
558	Owasa	315,832	111,176	36,976
559	Oxford	353,156		
560	Oxford Junction	47,280	17,444	5,292
561	Oyens	123,188	26,860	59,600
562	Pacific Junction	95,564	37,592	35,372
563	Packwood	127,964	109,764	33,666
564	Palmer	76,400	25,028	20,744
565	Palo	80,432	43,212	11,172
566	Panama	622,088	75,128	38,488
567	Panora	602,836	102,308	50,412
568	Parkersburg	100,208	30,004	17,608
569	Parnell	244,636		33,908
570	Paton	42,116	17,120	15,488
571	Patterson	626,784	148,312	35,716
572	Persia	231,884	14,900	33,008
573	Peru	131,772	16,732	41,468
574	Petersen	278,180	105,832	46,272
575	Pierson	256,048	88,776	38,512
576	Pierson	133,832	31,596	17,880
577	Pilot Mound	50,724	43,432	4,696
578	Pioner	155,408	75,488	41,692
579	Pisgah	125,376	77,156	19,556
580	Plainfield	90,628	25,760	25,760
581	Plano	104,712	27,700	24,116
582	Pleasanton	23,480	6,126	
583	Pleasant Plain	419,376	124,062	4,720
584	Pleasantville	95,720	59,720	15,332
585	Plover	161,560	41,228	41,976
586	Plymouth	664,700	167,064	
587	Pocahontas	139,460	37,568	
588	Polk City	618,620	145,832	64,856
589	Pomeroy	183,048		
590	Popejoy	134,322	35,964	33,512
591	Portsmouth	791,648	179,876	42,360
592	Postville	78,736	22,592	15,156
593	Prairieburg			
594	Prairie City	109,584	69,524	
595	Prescott	254,660	96,460	14,880
596	Preston	633,532	181,226	20,644
597	Princeton	223,284	42,076	56,208
598	Princeton	91,230	37,128	37,472
599	Promise City	89,284	39,144	17,104
600	Provincy	162,908	43,136	
601	Pulaski			

PROPERTY AS OF JANUARY 1, 1927—LEVIES AS OF SEPT. 1, 1927

Telephone, telegraph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
4,678	1,187,148	296,787	778,400	165,212	5	9,800.00	325
9,888	332,422	83,358	249,064	20,636	5	2,584.88	326
955	394,860	91,215	303,645	21,412	5	2,971.00	327
1,712	26,732	9,183	17,549	8,092	5	516.00	328
2,164	588,108	147,057	441,051	42,464	5	11,225.00	329
7,800	225,264	56,316	17,800	6,580	5	2,188.00	330
7,020	450,412	123,353	327,059			7,460.00	341
4,568	1,148,592	287,148	861,444			23,000.00	547
4,964	1,243,432	310,838	932,594			6,740.00	543
622	915,088	228,772	4,000			2,650.00	544
966	253,988	88,497				1,019.00	545
936	416,050	104,014	318,100			9,750.00	546
	45,548	11,387	475,000			1,906.00	547
	122,500	30,625	39,100			509.00	548
636	179,892	44,973	130,546			1,700.00	549
1,569	962,148	240,537	963,033			17,670.00	550
844	128,988	32,247	54,400				551
4,208	338,888	84,722	156,753			1,533.53	552
548	185,544	46,380	5,100			1,300.00	553
2,788	608,364	167,091	403,000			7,108.00	554
552		14,469	6,000			150.00	555
2,152	214,022	53,672	39,400			2,915.00	556
2,090	140,412	35,103	15,700			835.00	557
830	109,764	27,441	22,400			318.50	558
2,028	446,012	111,503	165,068			6,132.60	559
	353,156	88,289	372,242			5,300.00	560
564	73,580	18,395	23,000			588.64	561
2,296	212,244	53,061	24,500			1,825.00	562
440	108,868	42,217	137,800			854.00	563
1,504	263,288	65,829	246,500			2,025.00	564
	122,172	30,543	34,164			604.00	565
824	135,660	29,915	167,000			5,390.00	566
10,300	746,826	186,724	322,315			11,042.07	567
5,090	811,712	292,928	390,085			9,000.00	568
1,156	148,596	37,149	84,850				569
1,790	399,324	65,081	148,691			200.00	570
1,416	76,140	19,035	17,125			355.90	571
	810,812	202,703	557,600			795.00	572
	330,720	80,180	167,900			2,761.00	573
2,028	232,000	58,000	68,405				574
2,292	432,576	108,144	418,647			2,379.17	575
2,536	385,692	96,425	306,000			1,632.00	576
1,556	185,224	46,340	124,836			796.00	577
586	99,422	24,858	100				578
	272,648	68,182	147,318			1,970.00	579
1,556	223,884	55,971	88,600				580
1,596	148,824	37,206	56,378			488.00	581
964	137,492	39,273	65,354			925.00	582
216	28,632	7,458	22,800			280.00	583
288	548,436	137,100	504,800			11,890.00	584
1,908	172,880	43,220	97,125			1,875.00	585
	292,788	50,697	19,890			2,845.00	586
	878,740	218,435	148,401			13,046.00	587
	167,028	41,757	32,400			2,350.00	588
3,472	883,180	208,045	296,810			11,733.72	589
964	183,048	45,762				29,084	5
	200,780	51,695	139,415			2,010.00	594
3,912	1,015,720	253,000	692,459			10,558.00	592
1,836		101,348	98,500				593
		127,448	875,500			4,906.00	594
5,172		269,504	261,160			2,504.00	595
		170,476	92,019			2,795.00	596
2,460		338,621	298,873			8,620.00	597
		336,996	81,749			1,976.40	598
		181,460	45,365			1,315.58	599
		128,548	63,100			771.28	600
		229,360	55,840			1,928.00	601



TABLE NO. 4—CONTINUED—TOWNS—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Railroad property
602	Quasqueton	150,304	22,900	
603	Quincy	159,196	71,436	17,176
604	Radcliffe	284,100	111,040	37,036
605	Rake	134,040	39,222	32,164
606	Ralston	35,436	9,704	14,812
607	Randalla	45,245	30,100	22,536
608	Randolph	162,560	65,288	17,544
609	Randolph	34,252	5,044	11,630
610	Ready	203,744	105,436	
611	Reasnor	15,912	3,824	6,180
612	Redding	102,456	42,440	46,732
613	Redfield	297,508	56,340	45,444
614	Redneck	828,372	201,040	62,744
615	Rembrandt	125,952	92,232	9,212
616	Rensen	506,444	194,612	16,216
617	Rensselaer	244,740	66,584	48,864
618	Riceville	224,272	317,508	34,716
619	Richland	275,800	104,432	15,000
620	Ricketts	99,612	52,880	20,728
621	Ridgeway	234,600	81,740	70,830
622	Ridgway		1,632	
623	Ridgway	310,692	77,620	46,272
624	Ripley	184,180	77,600	20,408
625	Riverside	297,000	45,756	23,824
626	Riverton	176,288	52,128	25,656
627	Robins	253,672	15,580	125,548
628	Rock Falls	510,580	131,644	2,584
629	Rockford	547,316	163,140	67,060
630	Rock Valley	109,808	26,272	9,100
631	Rodman	71,120	22,560	
632	Rodney	64,432	41,608	15,536
633	Roland	201,604	77,640	18,240
634	Rolfe	201,164	20,772	22,772
635	Rome	53,364	9,576	1,560
636	Rome	58,344	34,360	15,480
637	Rose Hill	20,572	26,228	9,028
638	Roselle	140,384	25,668	
639	Rowan	73,976	37,332	19,176
640	Rowley		125,584	122,806
641	Royal	171,072	57,744	67,320
642	Rudd	58,740	44,200	21,140
643	Runnells	347,508	74,876	44,848
644	Russell	327,892	119,676	45,396
645	Ruthven	172,720	36,336	26,328
646	Retland	172,692	14,124	15,380
647	Ryan	633,806	14,124	17,744
648	St. Ansgar	92,328	41,512	
649	St. Anthony	121,608	45,576	33,672
650	St. Charles	17,290	26,386	
651	St. Lucas	40,648	13,240	5,884
652	St. Mary's	81,028	60,708	21,100
653	St. Olaf	31,780	12,400	
654	St. Paul (Rd. West Point)	212,220	32,006	206,000
655	Sabula	235,016	26,344	27,340
656	Salem	107,228	41,192	39,980
657	Salix	516,320	124,384	
658	Sanborn	21,080	1,288	61,448
659	Sanborn (Via Milo Rd.)	60,206	27,516	
660	Searsville	428,468	129,748	20,732
661	Schaller	526,124	122,304	46,036
662	Schleswig	407,704	67,444	
663	Seranton	59,724	39,062	
664	Searsboro	175,732	30,440	20,736
665	Sergeant Bluff	91,020	34,596	30,512
666	Shambaugh	271,712	38,636	9,204
667	Shannon City	58,480	30,020	35,576
668	Sharpsburg			

PROPERTY AS OF JANUARY 1, 1927—LEVIES AS OF SEPT. 1, 1927

Telephone, tele- graph and cable companies	Total assessed value of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
1,108	175,212	43,803	93,666	24,536	5	1,309,560	602
1,280	249,088	62,272	71,164	2,848	5	6,229,000	603
6,464	438,020	109,652	41,660	41,660	5	5,000,000	604
1,032	306,548	45,120	145,275	24,880	5	2,748,000	605
1,156	50,128	14,782	65,500	1,900	5	1,577,000	606
1,152	96,836	24,200	32,000	3,128	5	1,109,880	607
1,648	246,640	61,660	143,272	6,466	5	260,800	609
364	51,206	12,824	1,900	324	5	5,050,000	610
260	409,440	102,260	456,642	8,860	5	994,811	611
822	26,130	6,545	153,350	30,008	5	5,094,000	612
9,600	406,812	101,703	136,900	36,396	5	19,282,000	613
2,980	1,095,136	273,784	780,322	27,308	5	1,865,000	614
1,304	228,700	57,175	19,202	6,448	5	10,250,000	615
1,244	808,516	202,120	701,700	32,968	5	9,450,000	616
4,962	365,180	91,236	131,521	3,512	5	1,945,000	617
1,436	577,923	144,485	36,728	1,945,000	5	2,645,000	618
7,392	101,441	43,520	177,800	4,120	5	4,000,000	619
884	174,104	97,568	208,000	30,016	5	6,140,000	620
3,130	390,392	109,011	380,900	16,000	5	4,628,000	621
1,632	456,044	69,806	171,633	25,224	5	3,314,000	622
2,036	279,224	92,849	255,224	700,000	5	4,000,000	623
1,216	371,216	65,820	165,004	30,352	5	10,300,000	624
2,548	66,820	33,125	64,846	125,116	5	6,400,000	625
372,500	50,604	14,901	46,950	892,000	5	7,513,000	626
1,824	649,132	162,283	334,115	2,000	5	4,000,000	627
1,100	768,636	192,159	36,001	30,352	5	1,400,000	628
1,294	146,404	36,001	389,650	42,644	5	1,110,000	629
1,100	59,680	25,430	25,390	960,000	5	1,400,000	630
1,816	485,300	121,325	312,800	4,784	5	4,240,000	631
3,628	826,536	206,584	285,057	23,520	5	9,224,400	632
696	51,196	12,799			5	10,200,000	633
1,456	109,640	27,410	115,200		5	1,400,000	634
40	56,368	14,092	20,667	1,800	5	450,000	635
154,052	41,618	124,400		42,644	5	1,110,000	636
130,472	32,618			960,000	5	1,400,000	637
145,306	453,680	113,420		4,552	5	1,925,000	638
2,676	266,828	74,707	138,177	57,680	5	5,235,000	639
2,480	126,960	31,640	81,975	1,619,000	5	6,400,000	640
7,888	475,120	115,780	435,226	26,424	5	4,132,000	641
1,876	494,632	125,663	319,788		5	4,240,000	642
2,140	79,364	59,560	1,915,000	22,664	5	1,915,000	643
1,576	264,088	66,022		13,420	5	2,556,000	644
968	801,644	300,411	589,321	7,744,000	5	7,744,000	645
134,140	33,535	62,650			5	570,000	646
203,024	50,756	403,149		9,004	5	1,660,000	647
43,676	10,919	49,155			5	651	651
59,860	14,670	31,390			5	652	652
1,528	164,264	41,901	145,320	7,616	5	653	653
44,180	11,045	71,200		11,860	5	654	654
565,336	141,334	229,630			5	1,400,000	655
287,660	71,915	232,260		71,236	5	2,000,000	656
250,906	62,742	63,000		13,100	5	2,000,000	657
240,364	160,226	131,700		45,920	5	13,500,000	658
5,926	6,992			42,176	5	6,755,000	659
160,740	38,575	1,085			5	1,000,000	660
568,216	142,054	529,514			5	7,100,000	661
672,804	168,201	820,060			5	8,000,000	662
525,940	130,985	308,600		68,000	5	6,603,000	663
85,776	21,444	30,472			5	6,603,000	664
229,248	57,602	58,200		4,800	5	2,500,000	665
153,560	38,540	38,540			5	1,540,000	666
320,322	80,083	43,650			5	1,944,760	667
1,516	125,692	31,308			5	1,000,000	668



TABLE NO. 4—CONTINUED—TOWNS—ASSESSED VALUATION OF

Number	Towns	Real property valued at 100%	Personal property	Railroad property
669	Sheffield	835,296		100,100
670	Shelby	388,440	67,606	30,376
671	Sheldahl	113,804	10,062	
672	Shell Rock	502,120	66,860	31,476
673	Shellsburg	236,452	102,220	38,224
674	Sibley	1,055,706	269,916	113,708
675	Sidney	482,840	90,396	4,104
676	Silver City	145,022	70,964	8,984
677	Sioux Center	691,632	142,548	49,680
678	Sioux Rapids	408,112	162,492	64,330
679	Slater	288,240	59,840	89,920
680	Sloan	208,032	130,712	39,736
681	Smithland	99,000	24,348	
682	Soldier	149,584	79,024	24,800
683	Solon		43,628	
684	Somers	16,880	11,552	8,912
685	South English	131,944	41,224	31,852
686	Spillville	136,316	40,692	
687	Spirit Lake	1,532,788	264,444	52,572
688	Spragueville	71,252	19,172	28,380
689	Springbrook	46,340	12,084	
690	Spring Hill	22,404	16,172	22,592
691	Springville	307,460	121,832	18,436
692	Stacyville	261,696	82,644	30,288
693	Stanhope	172,944	68,268	37,756
694	Stanley	18,708	30,288	1,080
695	Stanton	432,284	136,140	27,696
696	Stanwood	276,176	64,300	23,360
697	State Center	733,724	158,044	37,760
698	Steamboat Rock	148,620	36,148	26,712
699	Stockport	159,696	28,940	39,600
700	Stockton	62,040	11,400	18,464
701	Story City	784,48	174,804	66,092
702	Stout	88,776	56,800	19,988
703	Stratford	309,28	89,412	34,616
704	Strawberry Point	674,48	138,308	11,072
705	Struble	67,104	25,140	11,072
706	Sully	203,628	81,940	12,280
707	Summer	1,214,204	278,368	72,436
708	Superior	74,880	29,592	39,676
709	Sutherland	438,428	151,708	47,836
710	Swalesdale	72,044	17,648	13,452
711	Swan	83,416	18,660	9,020
712	Swea City	369,696	123,344	28,888
713	Tabor	487,912	108,508	
714	Templeton	272,852	35,696	33,648
715	Tennant	33,884	17,828	12,100
716	Terril	295,188	84,456	732
717	Thayer	37,484	39,208	8,924
718	Thompson	349,480	122,964	35,736
719	Thor	143,924	84,372	37,016
720	Thornburg	67,364	37,900	33,056
721	Thornton	231,792	60,632	25,352
722	Thurman	114,040	37,348	
723	Tiffin	77,952	17,648	11,912
724	Tingley	194,804	37,664	35,020
725	Tipton	49,212	66,140	14,200
726	Toronto	174,880	66,140	12,736
727	Traer	831,788	227,684	34,904
728	Treynor	113,852	27,694	
729	Tripp	859,560	145,492	35,432
730	Truesdale	39,792	11,192	8,488
731	Truro	182,192	66,296	36,180
732	Turkey	53,368	38,820	
733	Udell	52,820	11,484	7,506
734	Underwood	78,688	28,736	61,284
735	Union	240,780	61,004	15,184

PROPERTY AS OF JANUARY 1, 1927—LEVIES AS OF SEP. 1, 1927

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
9,076	944,472	226,118	451,350	440,492	5	12,070.00	669
2,104	488,016	122,154	253,000	30,388	5	10,480.00	670
	123,856	30,964	95,200			1,070.00	671
1,512	601,968	150,492	281,800			6,005.00	672
2,680	369,576	92,394	160,383			4,000.00	673
6,436	1,445,016	361,470	571,047	10,580	4	13,290.00	674
5,728	387,068	146,767	385,832	23,926	5	11,600.00	675
3,508	228,328	57,132	121,143			2,460.14	676
	886,532	221,633	507,200	24,948	5	27,678.00	677
5,076	640,000	160,000	292,228	9,644		7,388.00	678
4,548	442,548	110,637	356,678	62,908	1	2,668.00	679
2,084	362,464	90,616		3,880		3,870.00	680
	129,348	30,837	38,900			1,335.48	681
1,484	354,892	68,723	95,070	4,632	5	3,655.00	682
	43,628	10,907	289,450	25,276	5	3,549.00	683
252	37,596	9,369	56,891			850.00	684
1,288	206,398	51,577	305,748	9,348	5	1,384.00	685
	177,008	44,252	80,748	4,548		1,375.00	686
6,940	1,856,744	464,186	416,494	18,700	5	28,001.00	687
1,000	119,804	29,951	7,500			790.00	688
	58,424	14,606	62,620			175.00	689
1,912	68,420	15,855	27,369	21,100	5	660	690
	447,728	111,932	379,319	4,988	5	3,675.00	691
1,368	315,996	76,999	235,426	6,076		3,610.00	692
2,132	281,100	70,275	121,703	41,864	5	4,080.00	693
	40,076	10,019	20,500				694
1,236	590,740	147,685	658,400	16,860	5	4,200.00	695
1,300	236,360	97,340	226,532			3,000.00	696
7,932	927,480	237,707	699,833	27,516	1	13,087.00	697
30,704	231,184	57,796	171,500	8,450		1,697.00	698
1,106	228,132	57,033	149,000			2,000.00	699
528	92,432	23,108				845.00	700
6,944	1,032,328	258,082	706,685	52,280	5	14,062.00	701
464	169,028	40,007	110,600	11,152			702
	358,006	99,674	322,104	86,920	5	6,836.00	703
4,512	860,124	215,061	662,063	45,746	5	6,153.00	704
422	108,748	25,967	16,900			1,186.00	705
1,100	298,940	74,725	404,441			3,800.00	706
4,292	1,569,298	392,317	809,591	58,828	5	18,028.00	707
1,020	136,108	34,042	37,300	8,608	5	2,106.00	708
	637,672	159,418	569,150	22,544	5	9,136.00	709
569	108,964	30,861	98,060	986.00	2	986.00	710
113	111,212	27,803	11,711	26,232		985.00	711
7,104	534,032	133,508	175,415			6,406.00	712
4,128	600,548	150,137	256,400	244,900	5	16,700.00	713
	308,548	77,137	215,200	7,288	5	2,777.00	714
458	85,788	21,447	27,268	36,149	4	960.00	715
732	392,516	86,129	89,700	24,276	5	3,001.00	716
1,780	77,396	19,346					717
3,168	411,348	102,837	82,232	101,680	5	2,618.00	718
4,644	269,956	67,489	137,982			1,777.58	719
1,352	139,572	34,893	58,550	1,060		769.00	720
790	318,576	79,644	68,300	2,786.00	5	2,786.00	721
1,056	153,444	38,111	30,660	12,864		1,189.00	722
3,012	120,732	39,188	37,100			730.00	723
5,272	323,660	79,413	104,450			1,268.82	724
2,544	257,690	64,415					725
284	75,880	18,970	6,500		5	699.00	726
2,520	1,116,590	279,149	1,073,414	33,980		13,700.00	727
11,712	153,168	38,292	840,836			1,780.00	728
5,388	1,667,072	559,398	618,200	25,252	5	10,977.52	729
406	120,832	30,961	14,792			530.00	730
2,424	287,072	71,708	205,475	51,020		1,730.10	731
	92,188	23,047	41,650			900.00	732
1,518	73,388	18,347	89,440	5,276		690.00	733
6,948	175,656	48,914	56,100	38,232	5	3,430.00	734
7,668	322,636	80,659	785,700	17,390	5	5,900.00	735



TABLE NO. 4—CONTINUED—TOWNS—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Railroad property
736	Unionville	78,816	39,168	31,568
737	University Park	209,524	3,312	
738	Urbana	172,324	25,160	4,815
739	Urbansale (Des Moines Rfd. No. 1)	408,000	14,700	25,440
740	Ute	883,784	83,000	48,900
741	Vail	271,020	69,960	35,336
742	Valeria	24,960	8,560	709,816
743	Van Horn	399,712	126,654	30,730
744	Van Meter	144,948	41,084	30,608
745	Van Wert	134,960	35,104	41,264
746	Varina	101,040	62,760	18,824
747	Victor	444,708	104,252	18,168
748	Vincent	107,000	27,156	31,972
749	Vining	307,820	25,380	13,800
750	Volga City	238,504	51,828	33,304
751	Wadena	138,832	33,600	27,928
752	Walcott	409,504	116,500	22,640
753	Walker	292,540	85,344	30,676
754	Wall Lake	107,176	35,784	
755	Wallingford	472,320	118,920	62,604
756	Wall Lake	602,916	85,720	29,708
757	Wapello	826,720	142,900	30,484
758	Washta	154,024	71,072	35,308
759	Waterville	75,068	44,576	26,800
760	Waucoma	189,880	85,232	27,928
761	Waukegan	214,000	78,712	51,380
762	Webb	321,280	32,600	13,544
763	Webster	82,244	15,248	64,360
764	Weldon	105,024	25,148	17,308
765	Wellman	604,948	57,592	24,720
766	Wellsburg	335,080	59,412	39,076
767	Welton	49,048	16,404	7,756
768	Wesley	196,804	87,484	25,272
769	West Bend	241,684	80,816	20,352
770	West Branch	330,904	119,908	23,824
771	West Burlington	551,172		
772	West Chester	87,960	59,892	8,468
773	Westfield	82,164	24,802	8,468
774	Westgate	138,688	69,164	23,844
775	West Liberty	917,824	195,524	
776	West Mitchell (P. O. Mitchell)	171,036	6,964	
777	Westphalia	150,092		
778	West Okoboji (P. O. Milford)	288,232	6,120	
779	West Point	293,220	142,320	36,204
780	West Side	140,536	61,132	39,636
781	West Union	906,136	276,580	57,156
782	Westland	216,432	98,204	30,728
783	Whiting	200,084	92,380	45,032
784	Whitmore	200,640	90,672	34,394
785	Whitten	99,920	33,888	36,302
786	Willey (Carroll P. O.)	17,764	4,832	
787	Williams	359,600	82,108	28,284
788	Williamsburg	765,112	167,940	52,356
789	Williamson	109,656	18,780	
790	Wilton Junction	581,960	171,000	40,800
791	Winfield	538,576	163,960	17,768
792	Winthrop	270,996	85,744	18,168
793	Wota	82,692	28,940	
794	Woden	106,644	42,512	
795	Woodbine	562,668	161,044	45,228
796	Woodburn	130,328	53,676	73,412
797	Woodward	397,496	80,628	41,244
798	Woolstock	152,252	39,560	6,272
799	Worthington	171,296	49,204	21,300
800	Wyoming	343,304	122,400	17,600
801	Yale	162,232	65,648	17,376

PROPERTY AS OF JANUARY 1, 1927—LEVIES AS OF SEPT. 1, 1927

Telephone, telegraph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable value of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
5,180	154,732	38,683	90,227	11,496	5	926.06	736
	212,836	58,200	112,360	30,428	5	1,306.04	737
3,120	239,620	59,903	79,404			1,300.00	738
5,320	456,520	114,130	37,500	242,740	5	5,533.00	739
5,028	418,320	104,583	164,033	12,600	5	1,800.00	740
2,276	378,828	94,707	129,400	14,768	5	7,906.00	741
13,124	736,280	189,065	8,450			661.00	742
1,964	550,080	139,770	257,400	39,388	5	5,607.00	743
3,044	239,688	59,922	131,100	20,376	5	2,602.00	744
1,392	213,020	53,253	84,720	7,720	5	800.00	745
1,864	181,512	45,378	43,000	4,488			746
4,100	371,328	142,807	785,566			6,055.00	747
1,344	167,472	41,868	55,000	49,168	5	2,038.00	748
360	347,360	86,840	49,500			1,400.00	749
1,340	324,876	81,219	145,125	7,022	5	2,650.00	750
1,232	196,492	49,123	56,200	21,412	5		751
1,928	550,372	137,650	373,380	14,404		3,426.69	752
1,952	113,512	30,378	173,150	22,324	5	2,718.76	753
	35,740	50,350	42,018		6	1,225.00	754
7,468	660,784	163,960	307,300	12,892		5,000.00	755
1,980	720,384	180,060	676,755	9,125		9,922.00	756
	999,704	249,920		31,060	5	2,122.00	757
3,120	200,424	65,106	133,500	30,976	5	1,872.63	758
1,148	149,952	37,488	74,005			3,229.00	759
9,232	257,540	64,363		5,232	5	2,007.00	760
1,612	946,800	80,720		45,196	5	2,007.00	761
2,804	200,388	97,607		8,064	5	1,800.00	762
730	164,732	41,188		17,116	5		763
1,148	103,040	38,260	158,900	5,780	5	800.00	764
890	148,280	37,005	84,050			6,777.00	765
12,368	739,528	182,332	338,164	29,816	5	5,000.00	766
5,708	469,808	117,452	108,000	45,780	5	460.00	767
436	73,644	18,411	39,350			4,019.00	768
3,012	130,572	77,643	164,300	9,788		4,750.00	769
912	343,664	85,916	215,956	1,600		6,795.00	770
780	675,444	168,861	992,892			8,029.00	771
	551,172	137,708	96,442			1,127.91	772
584	156,476	39,119	139,150	7,526	5	1,100.00	773
1,566	116,492	29,123	5,180			2,600.00	774
1,392	328,088	57,022	102,780	15,344	5	9,900.00	775
	1,113,344	278,336	1,671,675			444.00	776
	177,940	44,488	10,000	11,124		2,568.56	777
1,000	131,092	27,773	92,500			1,077.38	778
772	556,124	73,781		25,392	6	3,233.00	779
830	469,064	115,641	134,500			5,618.00	780
3,202	244,388	61,147	27,000	85,072	5	24,500.00	781
9,384	1,246,256	311,364	824,020			4,100.00	782
2,624	338,008	84,502	309,020			4,100.00	783
7,204	406,100	101,275	234,532	32,240	5	4,100.00	784
1,896	317,412	79,353	78,137			911.28	785
2,148	174,398	43,577	84,370	42,220	5	45.00	786
360	21,856	5,714	69,500	18,652	5	7,000.00	787
4,172	117,364	144,500	144,500	3,234			788
	986,408	246,602	1,464,822			1,680.00	789
	121,436	30,359	17,200			9,225.00	790
9,240	803,000	200,750	629,870	32,160	4	10,900.00	791
	702,522	175,633	677,775			2,610.90	792
	374,620	93,630	159,659			830.00	793
1,432	181,232	32,808	21,910	5,872		2,448.00	794
	149,156	37,289	91,318	15,540	5	14,500.00	795
	709,860	192,463	897,656	32,432	5	6,010.00	796
6,006	983,712	65,928	26,001	42,860	5	1,650.00	797
3,416	523,884	130,721	280,800	3,960	5	1,000.00	798
1,628	230,712	69,228	70,300			5,890.00	799
960	242,580	60,645	208,300			1,000.00	800
1,456	486,156	121,280	355,730			1,000.00	801
524	365,680	66,420	158,227	7,900	5	1,000.00	802

TABLE NO. 4—CONTINUED—TOWNS—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Railroad property
803	Yetter	10,080	51,628	
804	Yorktown	88,900	29,152	25,656
805	Zeigler	247,544	52,304	
806	Zwingle	102,448		

PROPERTY AS OF JANUARY 1, 1927—LEVIES AS OF SEPT. 1, 1927

Telephone, telegraph, property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
2,008	91,708 145,716 229,748 102,448	22,927 36,429 87,437 25,612	141,280	900 37,684	5	1,300.00 1,635.00 7,110.00 632.00	803 804 805 806

TALLY ONE TWENTY



## CITY OFFICIALS

No. in order of population	Cities	Mayor	Clerk	Treasurer	Term expires
1	Des Moines	John Mac Vicar	Rosecoe P. Bane	Emmet C. Powers	1920
2	Sioux City	Thos. B. Huff	Foster Thompson	C. A. Carlson	1920
3	Davenport	Louis E. Roddewig	Frank A. Hass	Chas. E. Robeson	1928
4	Cedar Rapids	J. F. Rail	L. J. Storey	M. F. Cox	1920
5	Dubuque	John H. Maclay	Jno. Stuber	Otto F. Puls	1929
6	Council Bluffs	S. A. Greene	Eldon C. Anderson	Bertha C. Smith	1920
7	Waterloo	G. A. Tibbitts	Chas. C. Mackay	Guy M. Johnson	1920
8	Clinton	Wm. J. Greene	Frank J. Ledham	B. S. Keith	1920
9	Burlington	E. G. Marquardt	Robert Schlamp	Geo. Bruhl	1920
10	Ottumwa	E. R. Mitchell	E. J. Chambers	Max Von Schrader	1929
11	Mason City	E. S. Selby	J. H. McEwen	R. E. Wiley	1929
12	Ft. Dodge	C. V. Findlay	O. W. Wakeman	J. H. Schreurs	1920
13	Marshalltown	A. C. Conaway	Anne McMahon	W. B. Hanna	1929
14	Muscatine	Herbert G. Thompson	R. A. Van Dyke	J. H. Scheurs	1920
15	Iowa City	J. J. Carroll	Geo. J. Dohrer	E. B. Raymond	1929
16	Keokuk	Henry F. Krueger	H. B. Blood	W. A. Logan	1920
17	Boone	Robt. McBirnie	Otto Hille	Carl R. Roberts	1929
18	Ft. Madison	Jas. A. Tower	L. F. Albers	Margaret Jaeger	1929
19	Oskaloosa	R. K. Davis	Lucille Fuller	Fuller	1929
20	Ames	F. H. Schleiter	A. B. Maxwell	H. W. Stafford	1920
21	Centerville	Jim Keller	W. M. Winter	W. A. Hashaw	1929
22	Creston	Geo. D. Newcomb	B. Tallman	Ernest Porter	1929
23	Owley	T. N. Carnall	C. D. Shipley	D. B. Lynch	1929
24	Newton	R. W. Sayre	R. W. Dodds	Lee Brown	1929
25	Cedar Falls	J. F. Cross	Henry Albrick	C. H. Beyers	1929
26	Webster City	P. W. Lee	A. J. Peterson	B. W. Wilson	1929
27	Charles City	C. G. Gray	J. W. McGeeney	J. R. Jackson	1929
28	Fairfield	Harley Carter	F. V. Goodman	E. Noble Ball	1929
29	Perry	J. Kelley	Allice Kneeland	Kathryn McTaggart	1929
30	Red Oak	H. S. Cloud	Arthur E. J. Johnson	H. C. Houghton, Jr.	1929
31	Atlantic	Ray Trainer	T. E. Nichols	J. G. Whitney	1929
32	Shenandoah	H. S. Alexander	Nelle Mygatt	H. E. Ross	1929
33	Chariton	C. A. Currier	W. M. Householder	E. W. Drake	1929
34	Albia	W. S. Lewis	Norman Walton	E. W. Baxter	1929

35	Etherville	H. M. Schloeman	A. O. Peterson	Gladys B. Hunt	1929
36	Cherokee	A. J. Nordstrom	Wm. Sharrow	Geo. Brummer	1929
37	Spencer	Eugene E. Bender	E. H. Penning	Geo. Brummer	1929
38	Charlinda	E. G. Davidson	W. D. Toyne	C. E. Bradley	1929
39	Grimnell	W. G. Ray	Homer B. Lowrey	Carl E. Child	1929
40	Le Mars	Wallace Winslow	C. H. Smith	R. C. Bailets	1929
41	Marion	O. M. Carson	W. A. Arts	S. J. Hines	1929
42	Carroll	J. E. Haltigan	J. P. Hudde	Leo J. Wegman	1929
43	Mt. Pleasant	A. M. Van Allen	C. C. Williams	C. Van Brundse	1929
44	Valley Junction	P. L. Riley	W. H. Williams	W. H. Gavin	1929
45	Washington	J. W. Applegate	W. H. Fulton	L. A. Holland	1929
46	Missouri Valley	W. W. Foote	Elma J. Brundige	H. F. Foss	1929
47	Eagle Grove	G. W. Baker	F. M. Hughes	C. C. Christensen	1929
48	Decorah	F. W. Conover	L. H. Sours	W. F. Baker	1929
49	Iowa Falls	W. A. Middleton	Adah Carlson	P. M. Nelson	1929
50	Albion	B. Marchot	G. S. Robinson	H. M. Hanson	1929
51	Storm Lake	N. D. Shinn	Frank Crawford	J. W. Gilbert	1929
52	Knoxville	F. J. Swift	J. G. Thorne	J. O. Collins	1929
53	Maquoketa	F. A. Osincup	R. O. Clark	G. L. Mitchell	1929
54	Waverly	L. G. Ruhl	E. N. Brown	H. C. Nolting	1929
55	Belle Plaine	N. D. Gordon	A. R. Smith	W. A. Irwin	1929
56	Indianola	Fred W. Hermann	Chas. J. Secis	Lida Starbuck	1929
57	Manchester	W. H. Lamb	Jacob Johnson	C. G. Yocum	1929
58	Denslow	A. T. O'Brien	Chas. L. King	Chet L. Smith	1929
59	Independence	A. W. Wolf	Thomas Kelley	A. S. Plane	1929
60	Hampton	E. A. Britton	W. E. Gilchrist	D. C. Wolf	1929
61	Vinton	D. E. Lyon	S. T. Jack	E. M. Tinkham	1929
62	Jefferson	H. G. Addie	G. A. Morris	R. Haloney	1929
63	Cresco	S. DeHaan	A. C. Kuyper	E. P. Farnsworth	1929
64	Pella	Ellyson Green	Elizabeth Pennebaker	Jno. Van Rhecken	1929
65	Winterest	F. W. Nelson	Scott Martin	N. E. Hollen	1929
66	Sheldon	C. E. Juhl	A. S. Wright	E. A. Horen	1929
67	Osage	A. N. Anderson	G. W. Mosier	Birchard Brush	1929
68	Clear Lake	Chas. O. Ryan	G. M. Shafer	H. N. Halverson	1929
69	Eldora	Carl Davis	J. L. Huffman	J. F. Harding, Jr.	1929
70	Myrtle	E. M. Miller	J. W. Bailey	Tom Stephenson	1929
71	Harlan	C. F. Wilson	R. A. Davis	C. C. Weber	1929
72	Nevada	E. D. Tompkins	G. A. Triggs	C. A. Batman	1929
73	Clarion	D. R. Robinson	W. N. Temple	A. E. Weber	1929
74	Oceola	Earl Brown	J. W. Neary	A. D. Simmons	1929
75	Emmetsburg	J. B. Tourgee	S. E. Humphries	Casper Nelson	1929
76	Sac City	P. H. Le Tourneau	T. B. Thorsen	C. E. Harding	1929
77	Waukon	M. W. Hyland	Chas. E. Davis	Ben Ludeking	1929
78	Tama	R. D. Linville	B. N. Maxwell	D. E. Goodell	1929
79	Glenwood	L. R. Ball	Fred A. Goelke	W. C. Ratke	1929
80	Hawarden	Edwin Perry	H. F. Cassidy	C. A. Slife	1929
81	Colfax	C. J. Kuehl	H. T. Abramson	R. E. Cummings	1929
82	Bettendorf	A. L. Wackholz	I. B. Strike	A. H. Noeller	1929
83	New Hampton			Alvah Griffith	1929



## CITY OFFICIALS—CONTINUED

No. in order of population	Cities	Mayor	Clerk	Treasurer	Year term expires
84	Anamoss	J. G. Fegan	Daisy Stevens	T. E. Watters	1929
85	Bloomfield	J. H. Leon	W. J. Brown	Mrs. Lena Mustard	1930
86	Bloomington	C. A. Lyons	H. F. Richardson	C. C. Williamson	1930
87	Humboldt	Mary E. Johnston	J. A. Parker	H. L. Strong	1930
88	Monticello	B. E. First	Ray Echternacht	F. E. Stimson	1930
89	Lake City	Ed M. Miles	H. D. Minor	G. G. Hutchinson	1930
90	Rockwell City	L. E. Eslick	D. E. Leonard	G. W. Richter	1930
91	Madrid	O. E. Peterson	C. S. Adams	G. C. Carlson	1930
92	Audubon	W. E. Williams	J. A. Corine	H. M. Bilberz	1930
93	Marengo	M. Furgeson	F. W. Gleathwaite	Robert E. Hibbs	1930
94	Tipton	H. E. Dallas	H. B. McNamara	S. G. Frink	1930
95	Rock Rapids	O. S. Thomas	W. F. Glingrich	P. G. Smith	1930
96	Dyersville	Aug. E. Schuster	W. C. Loosbrook	J. J. Mangrich	1930
97	Ida Grove	Thos. McLeod	Geo. C. Hubbard	R. W. Lohmann	1930
98	Villisca	W. J. Oviatt	Edwin C. Kenkins	John L. Wheeler	1930
99	Onawa	F. G. Oliver	Ben Jensen	O. H. Gravatt	1930
100	Bedford	M. A. Sawyer	J. E. Lovell	J. W. Wyant	1928
101	Forest City	M. J. Wells	J. O. Bergfeld	H. R. Cleophas	1930
102	Elmon	J. S. Barley	John Tarnum	W. E. Hill	1929
103	De Witt	W. E. Lambartson	C. C. Christiansen	Paul Sregmund	1930
104	Leon	John A. Fulton	E. E. Beck	M. A. Gammill	1930
105	Hamburg	A. E. Wanamaker	Paul Travis	F. J. Liss	1929
106	Corning	W. H. Cochran	J. P. Latimer	P. C. Okay	1930
107	Reynour	E. B. Johnson	S. M. Kirkland	Nora Glingrich	1930
108	Toledo	F. J. Tremenk	E. A. Bouan	M. J. Krock	1928
109	What Cheer	J. G. Cowan	P. J. Kenna	Robt. Schott	1929
110	Stuart	W. F. Earhart	H. L. Thulin	P. E. Ball	1929

## TOWN OFFICIALS

Number	Town	Mayor	Clerk	Treasurer	Year term expires
1	Ackley	Fred E. Trainer	John R. Heinz	S. S. Trainer	1930
2	Ackworth	J. W. Short	Dorothy M. Howard	C. J. Griffin	1929
3	Adair	H. R. Soule	M. M. Garner	C. Hochholz	1930
4	Adel	John G. Regan	E. R. Orr	E. B. King	1930
5	Alfon	J. D. Porter	T. S. Spencer	R. F. Sullivan	1930
6	Agency	J. M. Fedin	W. W. Reynolds	Veri Riffle	1930
7	Ainsworth	E. J. Richards	Alice Pearson	A. E. Sands	1930
8	Akron	M. W. Redmond	D. G. Ross	Frank Wakeman	1930
9	Albert City	Edw. Swanson	John Spor	O. C. Wilson	1930
10	Albion	W. B. Hall	F. W. Furch	R. W. Stevens	1929
11	Alburnett	W. E. Stick	Erwin Lanning	C. B. Weislogel	1930
12	Alden	C. C. Cady	G. F. Bigelow	W. H. Miller	1930
13	Alexander	E. S. Packard	H. J. Bohlen	F. H. Dunn	1930
14	Allerton	E. E. Keller	J. H. Wolf	J. B. Isaacson	1930
15	Almon	Geo. L. Arnold	W. C. Shepard	H. P. Reider	1930
16	Alta	C. F. Sangster	P. N. Sipe	D. A. Bartels	1930
17	Alta Vista	Carl A. White	Geo. B. Loty	J. N. Kuhl	1930
18	Alton	C. L. Goebel	L. K. Burkett	N. E. Kelley	1930
19	Altoona	C. L. Rase	C. W. Altman	Lon Mundt	1930
20	Alvord	A. W. Ripley	E. W. Eientrager	Walter Beck	1930
21	Andover	August Boysen	Wm. Wilke	A. R. Robinson	1930
22	Andrew	W. L. Ranta	Q. J. March	L. E. Brewbaker	1930
23	Anita	J. T. Monnig	W. T. Myers	T. B. O'Donnell	1930
24	Ankeny	O. H. Swartzfager	O. R. Canfield	H. W. Reints	1930
25	Anthony	D. Biv	H. L. Heidelberg	Mrs. M. Kleinhekril	1930
26	Aplington	Wm. Dreyer	Henry Busse	C. G. Webb	1929
27	Arcadia	Wm. Stoek	A. H. Mohr	R. L. Rule	1930
28	Archer	H. Tiemens	Karl W. Johnson	James McKee	1930
29	Aredale	A. D. Allen	W. Hall	H. R. Young	1930
30	Arion	Pat Hederman	A. H. Nichols	A. L. Groom	1928
31	Arise	A. A. De Lay	L. E. Wilson	Reese F. Kiser	1930
32	Arlington	J. W. Ruble	H. G. Carnes		1930
33	Armstrong	J. V. Law	H. B. Sturtevant		1930
34	Arnolds Park	B. J. Lawler	P. V. Miller		1930
35	Arthur	F. W. Cole	J. W. Fair		1930



# TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Year term expires
36	Ashdon	Geo. Schade	Frank Ehrichs	Arthur Boyce	1920
37	Ashtown	J. H. Lowenberg	G. L. Robertson	G. L. Robertson	1920
38	Atlesea	C. H. Sisk	B. W. Campbell	Ella Elder	1920
39	Atlesea	C. H. Sisk	J. T. Barren	Fred C. Schlichterhook	1920
40	Atlesea	F. A. Mayer	J. J. Fogel	T. H. Harsel	1920
41	Atlesea	T. H. Parker	Lars P. Nelson	W. H. Harsel	1920
42	Atlesea	John Kier	A. E. Duffey	M. H. Harsel	1920
43	Atlesea	Henry Hornholt	E. E. Watson	C. A. Speller	1920
44	Atlesea	T. P. Cox	H. J. Hultgren	K. O. Peterson	1920
45	Atlesea	Otto Gangelstad	John Hamilton	A. Loyd Berry	1920
46	Atlesea	Blay Sloan	J. E. Derzaden	Paul Newhouse	1920
47	Atlesea	John Kier	R. E. Werten	O. A. Harting	1920
48	Atlesea	Dr. J. A. Dwyne	B. C. Lester	L. F. Kennedy	1920
49	Atlesea	C. H. Cox	Alce L. Ball	Thos. R. Berry	1920
50	Atlesea	P. O. Connor	E. L. Roberts	Walter Trusty	1920
51	Atlesea	Irma B. Tucker	K. L. Roberts	L. E. Copeland	1920
52	Atlesea	W. R. Stork	A. Boyen	C. H. Dall	1920
53	Atlesea	W. J. Trost	L. V. Trout	Chas. Burdick	1920
54	Atlesea	W. H. Neal	L. V. Trout	L. D. Lockwood	1920
55	Atlesea	M. E. Leveilly	Harry Deaver	Emory P. Burdick	1920
56	Atlesea	C. W. Moore	Loyd Vanderpool	M. R. Burdick	1920
57	Atlesea	P. J. Hyant	O. O. Rober	E. G. Knibb	1920
58	Atlesea	F. J. Moore	Guy Byers	H. A. Burns	1920
59	Atlesea	W. J. Moore	J. G. Egan	Irene Dunn	1920
60	Atlesea	W. J. Moore	W. T. Eckman	L. B. Vaughn	1920
61	Atlesea	W. J. Moore	W. T. Eckman	Floyd Peterson	1920
62	Atlesea	W. J. Moore	W. T. Eckman	Wm. Cannon	1920
63	Atlesea	W. J. Moore	W. T. Eckman	Wm. Cannon	1920
64	Atlesea	W. J. Moore	W. T. Eckman	Wm. Cannon	1920
65	Atlesea	W. J. Moore	W. T. Eckman	Wm. Cannon	1920
66	Atlesea	W. J. Moore	W. T. Eckman	Wm. Cannon	1920
67	Atlesea	W. J. Moore	W. T. Eckman	Wm. Cannon	1920
68	Atlesea	W. J. Moore	W. T. Eckman	Wm. Cannon	1920
69	Atlesea	W. J. Moore	W. T. Eckman	Wm. Cannon	1920
70	Atlesea	W. J. Moore	W. T. Eckman	Wm. Cannon	1920

71	Birmingham	Stanley Wells	M. D. Hope	C. H. Graham	1920
72	Birmingham	R. P. Paul	M. D. Hope	R. D. Kinn	1920
73	Birmingham	G. E. Knebel	Harry Peterson	O. E. Thole	1920
74	Birmingham	H. H. McFarland	Errol Smith	Roy McKenaght	1920
75	Birmingham	W. G. Woodruff	M. R. Veenburgh	M. H. Dainton	1920
76	Birmingham	J. G. Foster	W. G. Smith	Bliss M. Pitt	1920
77	Birmingham	H. J. Thole	A. H. Mitten	Chas. Grinstead	1920
78	Birmingham	J. H. Thole	E. C. Smith	R. E. Meek	1920
79	Birmingham	W. P. Hall	Chas. W. Dinsinger	Fred Schmitt	1920
80	Birmingham	B. M. Swisher	H. G. Steen	E. M. Blomquist	1920
81	Birmingham	Asel Henderson	S. B. Portier	L. B. Apple	1920
82	Birmingham	O. B. Holton	A. I. Sinclair	P. C. Burn	1920
83	Birmingham	C. Nichols	Wm. J. Brown	L. O. O'alt	1920
84	Birmingham	W. H. Decker	C. Mikkelsen	L. F. Miller	1920
85	Birmingham	H. M. Bartlett	John J. Sindt	Leo E. Snyder	1920
86	Birmingham	John H. Schille	Guy F. Faye	D. A. Newhart	1920
87	Birmingham	Geo. Harter	L. I. Sagle	Beatrice Rose	1920
88	Birmingham	O. G. Fath	H. H. Mullin	C. W. Fowler, Jr.	1920
89	Birmingham	H. C. Ammon	Jennie Schmitz	E. Boyan	1920
90	Birmingham	O. D. Hall	H. W. Harns	E. S. Pirman	1920
91	Birmingham	Edw. J. Johnson	H. W. Harns	F. G. Hemphill	1920
92	Birmingham	D. D. Walter	C. A. Sparks	John Rapp	1920
93	Birmingham	P. H. Webb	G. A. Sparks	John Rapp	1920
94	Birmingham	J. A. Fredericks	H. A. Thompson	C. H. Blossom	1920
95	Birmingham	W. L. McFee	F. B. Shultz	J. T. Doughman	1920
96	Birmingham	John Edson	Chris Schwensen	M. A. Hunter	1920
97	Birmingham	John Edson	Chris Schwensen	F. O. Peterson	1920
98	Birmingham	John Edson	Chris Schwensen	F. O. Peterson	1920
99	Birmingham	John Edson	Chris Schwensen	F. O. Peterson	1920
100	Birmingham	John Edson	Chris Schwensen	F. O. Peterson	1920
101	Birmingham	John Edson	Chris Schwensen	F. O. Peterson	1920
102	Birmingham	John Edson	Chris Schwensen	F. O. Peterson	1920
103	Birmingham	John Edson	Chris Schwensen	F. O. Peterson	1920
104	Birmingham	John Edson	Chris Schwensen	F. O. Peterson	1920
105	Birmingham	John Edson	Chris Schwensen	F. O. Peterson	1920
106	Birmingham	John Edson	Chris Schwensen	F. O. Peterson	1920
107	Birmingham	John Edson	Chris Schwensen	F. O. Peterson	1920
108	Birmingham	John Edson	Chris Schwensen	F. O. Peterson	1920
109	Birmingham	John Edson	Chris Schwensen	F. O. Peterson	1920
110	Birmingham	John Edson	Chris Schwensen	F. O. Peterson	1920
111	Birmingham	John Edson	Chris Schwensen	F. O. Peterson	1920
112	Birmingham	John Edson	Chris Schwensen	F. O. Peterson	1920
113	Birmingham	John Edson	Chris Schwensen	F. O. Peterson	1920
114	Birmingham	John Edson	Chris Schwensen	F. O. Peterson	1920
115	Birmingham	John Edson	Chris Schwensen	F. O. Peterson	1920
116	Birmingham	John Edson	Chris Schwensen	F. O. Peterson	1920
117	Birmingham	John Edson	Chris Schwensen	F. O. Peterson	1920



## TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Year term expires
118	Center Junction	H. W. Shipley	Geo. D. McDonald	J. F. Stauffer	1930
119	Center Point	E. J. Sarchett	R. W. Lockhart	W. I. Kearn	1929
120	Central City	L. S. Hamilton	R. D. Minehard	E. A. Garside	1930
121	Charlotte	T. P. C. Ketelsen	Carl E. Hoeft	E. W. Timm	1930
122	Charter Oak	B. H. Runge	L. N. Roose	D. K. Bennett	1929
123	Chatsworth	E. W. Farnsworth	F. L. Shumaker	Jos. Benesh	1928
124	Chelsea	Wm. W. Kosta	Emil W. Kest	R. J. Stintz	1929
125	Chester	C. C. Plummer	J. B. Miller	Geo. Jenkins	1930
126	Chillicothe	O. W. Hasselbrooth	Alfred Peterson	Y. E. Allen	1930
127	Churdan	A. P. Fuhrmeister	A. C. Kloss	John Browitt	1930
128	Cincinnati	J. M. Stordivant	C. W. Graham	C. V. Klappa	1930
129	Clare	W. A. Kirkpatrick	M. M. Chalus	E. O. Hasselbush	1930
130	Clarence	Harry Freeman	C. Z. Mack	W. M. Roberts	1930
131	Clarksville	Frank Fisher	W. L. Asher	J. B. Miller	1930
132	Clayton	C. W. Blake	James McGuire	C. C. Miller	1930
133	Cleasfield	S. H. Fasmire	J. R. Henderson	R. C. McKinney	1930
134	Cleghorn	A. W. Shafer	L. L. Patton	Earl Van Meter	1929
135	Clemmons	W. J. Darland	Charles H. Beckwith	B. C. Gruver	1930
136	Clemonst	J. P. Paulson	E. M. Houg	C. R. Shriver	1930
137	Clio	J. E. Scott	J. Ray Shriver	Dora Grobosch	1930
138	Clover Hills (Via Valley Jet.)	Chas. R. Mountain	O. Belleson	J. P. Novak	1930
139	Clutier	Albert Haeb	F. A. Hadacek	W. L. McLean	1929
140	Coburg	R. B. Moore	C. L. Doolinger	D. D. Johnson	1930
141	Coggon	L. A. Hinton	F. W. Lindahl	C. H. Waldruff	1930
142	Coln	L. J. Miller	E. H. King	J. R. Grimes	1930
143	Coleburg	W. E. Hoot	W. S. Shaffer	O. J. Miller	1930
144	College Springs	J. A. McKinley	O. J. Miller	E. F. Schoonover	1930
145	Collins	E. G. Schoonover	O. A. Hall	Mary Moore	1930
146	Colo	L. C. James	Wm. Deford	E. O. Newell	1930
147	Columbus City	E. J. Davis	Calvin V. Smith	Roy A. Sweet	1929
148	Columbus Junction	Frank Brunner	C. A. McCormick	Geo. Dyche	1930
149	Colwell	Geo. Brown	G. W. Frederick	E. L. Guild	1930
150	Conesville	H. G. Taddiken	W. A. Bates	F. C. Cooper	1930
151	Conrad	G. H. Parson			
152	Conway				

153	Coon Rapids	Verne Whitnell	W. K. Kelster	Paul H. Kinnick	1930
154	Coppock	F. M. Vantrump	John Heiser	G. F. Dold	1930
155	Coralville (Via Iowa City)	Ed. Koser	Ray Bowers	Edna Edwards	1929
156	Corcoranville	G. C. Isbell	H. B. Schneckoith	Iva E. Weeley	1930
157	Corwith	M. C. Stark	J. L. Oxley	R. J. Galloway	1930
158	Corydon	J. D. Young	G. E. Metter	F. B. Selly	1930
159	Cottler	Ebb Williams	J. J. Roberts	Alfred Morgan	1930
160	Coulter	Nels C. Pedersen	Stanley Aagesen	Ole Hansen	1929
161	Craig	H. F. Ludwig	J. H. Schmidt	J. F. Renken	1929
162	Crawfordsville				
163	Crownell	Johnny Kilgore	A. O. Cannon	M. A. Howell	1930
164	Crystal Lake	John Potgeter	Rush Gabrielson	A. R. Janssen	1930
165	Cumberland	C. S. Ford	W. A. Fahrion	C. P. Shearer	1930
166	Cumming	A. L. Cochran	F. A. Felton	E. E. Jenks	1930
167	Curlew	Chas. Brumbaugh	O. B. Drown	Loyd Seagren	1930
168	Cushing	F. A. Burrow	Henry Giese	E. H. Ohren	1930
169	Cylinder	Theo. C. Johnson	G. A. Freeman	G. A. Freeman	1930
170	Dakota City	H. P. Kunert	Tom A. Robinson	Robert Sayers	1930
171	Dallas	A. E. Mitchell	V. M. Stillwell	J. B. Nelson	1930
172	Dallas Center	D. S. De Atley	Vera Collins	W. H. Kent	1930
173	Dana	A. D. McGregor	Geo. H. Goodell	L. H. Kinsey	1930
174	Danbury	P. E. Rush	R. M. Chambers	Flora Betts	1930
175	Danville	C. R. Brandmeyer	W. L. Severn	O. E. Shoemaker	1930
176	Davis City	G. P. Campbell	M. T. Finley	W. A. McCrory	1930
177	Dawson	Geo. D. Brown	O. S. Larson	T. W. Swanson	1930
178	Dayton	William Coomer	J. L. McMorris	E. L. Armstrong	1930
179	Deatur City	M. J. Powers	F. O. Bruce	Wm. B. Loeltz	1930
180	Deedham	J. J. Kingsols	C. E. Axell	F. J. Baustian	1930
181	Deep River	C. E. Hollingsworth	N. E. Shepard	E. L. Pennington	1930
182	Defiance	Geo. Keweritz	N. E. Malmgren	A. W. Sackett	1930
183	Delaware	Gustave Ortborg			
184	Delhi				
185	Delmar	Ocy Taylor	John A. Fitzpatrick	F. P. Goodjohn	1930
186	Deloit	Geo. Hutchinson	B. W. Richardson	Jno. Krueger	1930
187	Delphos	C. E. Hoover	S. H. Seaton	H. K. Seaton	1930
188	Delta	C. J. Benader	Ralph Burd	F. A. Burt	1930
189	Denver	Henry Greening	Erwin Mohling	Herman Rebe	1930
190	Derby	R. P. Decker	Marion Irwin	Clell H. Fulton	1929
191	De Soto	Geo. Jordan	Herbert H. Morrill	J. A. Polke	1930
192	Dexter	W. O. Armfield	H. D. Lenoecker	L. M. Lanning	1930
193	Diagonal	W. J. Snethen	D. V. Ferris	Robt. L. Bailey	1930
194	Dickens	C. E. Newton	C. N. Varney	F. L. Evans	1930
195	Dike	H. J. Knudsen	B. H. Fletcher	Anton P. Lorenzen	1929
196	Dixon	H. W. Meinert	G. E. Kirk	P. J. Thede	1930
197	Dolliver	John Barfoot	O. P. Stow	Nell Finn	1930
198	Donahue	John Grill	P. A. Dietz	Mrs. L. A. Keppy	1930
199	Donnan	G. E. Finders	Mrs. Lena Finders	Donna M. Sherman	1929
200	Donnellson	H. H. Reitz	Edw. Miller	H. A. Lowenberg	1930
201	Doon	Joseph Kleespies	L. J. Dehn	E. C. Koulek	1930



## TOWN OFFICIALS-CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Year term expires
202	Dougherty	Pat Sweeney	W. J. Lalor	C. H. Christians	1929
203	Dow City	M. T. Sharp	E. G. Wiggins	E. E. Newkirk	1930
204	Dows	A. Erickson	A. A. Diedrich		1930
205	Drakesville	A. I. Pratt	Ed Jennings	W. C. Irelan	1930
206	Dumont	F. W. Noetting	H. M. Thatcher	S. G. Barlow	1930
207	Duncombe	G. W. Gibbs	M. L. Herkins	L. V. Miller	1930
208	Dundee	B. W. Schwe	C. H. Lawrence	J. S. Hunt	1930
209	Dunkerton	R. A. Hazel	Louis Fressle	J. M. Page	1930
210	Dunlap	R. G. Moore	Lee S. Edwards	Glen H. Millard	1930
211	Durant	E. F. Jackheck	Harry H. Voss	Ervin Moeller	1930
212	Dysart	Con. Subach	D. F. Harrington	Scott Shidlett	1930
213	Earlham	W. H. Williams	C. H. Scar	W. B. Ryan	1930
214	Earling	J. H. Muenchrath	J. J. Langenfeld	O. B. Rogers	1930
215	Earlville	H. J. Vandut	Wm. Hunt		1930
216	Early			G. E. Stephenson	1930
217	Eddyville	H. C. Johnson	I. S. Burton	Leo A. Baif	1930
218	Edenville (Rhodes P. O.)	W. Williams	F. E. Bentley	Jas. Adams, Jr.	1930
219	Edgewood	L. B. Blanchard	E. B. Shaffer	E. P. Skrable	1930
220	Elberon	A. J. Haase	Louis L. Stransky	Robt. J. Tank	1929
221	Eldridge	Geo. W. Dekrens	Fred H. Wiese	Max Thoma	1930
222	Elgin	A. M. Wetzel	C. J. Harrington	J. T. Maley	1930
223	Elkader	W. W. Davidson	E. F. Seifert		1930
224	Elkhart		Arnold Anderson	Fred Sorenson	1930
225	Elk Horn	Peter Hoegh	John Knospe		1930
226	Elkport		C. H. Westrope	D. R. Kipp	1930
227	Elliott	C. A. Green	Guy M. Jackson	Earl M. Adams	1930
228	Ellston		Geo. A. Hanson		1930
229	Ellsworth	J. C. Peterson	H. D. Cook	E. B. Richmand	1930
230	Elma	Earl Hayden	A. J. Baschnagel	Jos. Becicka	1930
231	Ely	Jos. Lorcne	L. V. Hicks	L. W. Thompson	1930
232	Emerson	H. C. Hicks	Arthur Edwards	C. B. Hanna	1930
233	Epworth	H. Hiron	DeLoe Quist	C. E. Hanson	1930
234	Essex	C. H. Luedahl	D. D. Treleven	E. H. Brettsprecher	1930
235	Exira	Johannes Schmidt	J. K. Vander Brake	M. E. Leake	1930
236	Extra	T. M. Rasmussen			1930
237	Exline	A. L. Farnsworth	L. Johnson	J. D. Rowan	1929
238	Fairbank	John L. Gardner	W. H. Miller	L. P. Davis	1929
239	Farley	C. C. Barnett	A. E. Kelly	J. L. Mahony	1930
240	Farmersburg	Otto Fueling	Ernest Halmeyer	Minnie Westcott	1930
241	Farmington	Harry Van Auker	Willard Harnagel		1930
242	Farnhamville	Chas. Beacham	Herbert Gustafsen		1930
243	Farragut	Geo. W. Perkins	W. S. Coy	Wm. Rogers	1930
244	Fayette	F. A. Hoyt	Fitch Payne	A. C. Hanson	1930
245	Fenton	H. Krause	J. A. Swartz	J. Bailey	1930
246	Ferguson	John Howe	Elsie Cooper	Hazel Doud	1930
247	Fertile	C. Norman Jorgensen	H. E. Rhodes	J. F. Rhodes	1930
248	Florida	S. N. McCormick	Hazel Wilkinson	Alson Cobb	1929
249	Floyd	Irwin R. Otto	A. F. Brockmah	H. E. Shapley	1930
250	Fonda	F. J. Kenning	J. W. Stewart	M. Royer	1930
251	Fontanelle	W. C. Hodges	H. J. Stuldmiller	C. A. Baker	1930
252	Fort Atkinson	Fred Einwalter	Adolph Hihbek		1930
253	Fostoria	E. E. Blecker	H. A. O'Farrell		1930
254	Franklin (Via Donnellson)	W. P. Smith	Angus	Eva Eechman	1930
255	Fraser	Geo. Becker	John Tuttle	Wm. Seymour	1930
256	Fredericksburg	A. H. Milne	L. Aubrey	C. E. Leach	1930
257	Frederika	D. L. Bowers	Donald Ager	Fred Rewsedt	1930
258	Frederonia (Via Columbus Jet.)	Jerry Van Dyke	H. P. Edmondson	Mrs. L. F. Crull	1930
259	Fremonet	Wm. Bane	Ben Roof	D. C. Rhoads	1930
260	Galk	R. B. Sellers	N. E. Power	M. M. Potter	1930
261	Galva	H. M. Walters	J. A. Hawthorth	Geo. Miseldine	1930
262	Garber	C. Schnepf	Vernl O'Connor	Hattie Schnepf	1929
263	Garden Grove	Udel Mundel	C. E. Henderson	H. O. Lovett	1930
264	Garnavillo	W. A. Kregel	Chas. Roggman	H. J. Wirkler	1930
265	Garner	W. J. Barz	H. V. Reed	Gordon B. Clarke	1930
266	Garrison	H. Henkle	O. N. Holdebrant	A. J. Donald	1930
267	Garwin	Ralph Hall	Earl Morrison	J. West Townsend	1929
268	Geneva	F. P. Finn	B. F. Hicks	C. F. Davenport	1929
269	George	Geo. R. Fle	John G. Peters	H. D. Aykens	1930
270	Gilbert	F. N. Anderson	W. L. Kent	H. R. Martin	1930
271	Gilbertville	Leo J. Bedard	Frank Bornong	Jacob Schares	1930
272	Gilman	S. Gregg	Paul M. East	J. A. Small	1930
273	Gilmore City	M. Bertha Van Alstine	C. C. Knoll	L. R. Van Alstine	1930
274	Gladbrook	W. G. Schneekloth	Irene M. Conant	C. F. Harris	1930
275	Glidden	D. B. Haselton	E. Merencee	Joe Bender	1930
276	Goldfield	D. D. Matheson	R. W. Yarwood	C. F. Axon	1930
277	Goodell	W. E. Tanner	A. O. Hanson	W. T. Butts	1930
278	Goose Lake	H. C. Jepsen	G. O. Weller	Harold Harksen	1930
279	Gowrie	H. L. Johnson	J. E. T. Johnson	E. F. Ducharme	1930
280	Graettinger	Fred Spies	J. B. Lamb	Elizabeth Jensen	1930
281	Grafton	J. J. Bringsolf	Peder M. Skram	H. C. Miller	1929
282	Graf				1930
283	Grand Junction	I. E. Yarges	V. R. Morey	Geo. Rice	1930
284	Grand Mound	A. E. Rothje	Will Shunter	R. F. Kelly	1930
285	Grand River	Enos Mitchell	B. S. Baker	A. E. Blair	1930



## TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Year term expires
282	Grandview	Geo. Cocklin	J. D. McGill	D. J. Higley	1929
287	Granger	W. D. Lytle	S. C. Stoner	O. C. Greshy	1930
288	Grant	F. A. Salmon	E. E. Smith	O. C. Greshy	1930
289	Granville	F. D. Smith	Wm. D. Smith	C. W. Butler, Jr.	1930
290	Gravelly	L. T. Boel	J. E. Reimer (acting)	G. E. Smith	1930
291	Gray	J. F. Liden	B. A. Swart	E. C. Rice	1930
292	Greene	F. H. Schenke	Claire M. Taylor	F. M. Hillenbeck	1930
293	Greene	N. A. Merrin	A. B. Mahube	Frankie Lynch	1930
294	Greenfield	W. R. Alley	C. C. Downing	M. R. McCollum	1930
295	Green Island	Thos. Martin	C. E. Burns	J. H. Chick	1930
296	Greenville	W. J. Greenberg	W. M. Jones		1930
297	Greenville	M. J. Rosenberg	H. M. Woodward	Blaine Gilder	1930
298	Grissold	M. E. Well	G. E. Woodward	F. B. Dawitt	1930
299	Grundy Center	H. K. Wilson	E. V. McBroome	Geo. B. Robinson	1930
300	Grundy Center	R. H. Yetter	Frank C. Barber	Cecile E. Lowery	1930
301	Guerney	Willard Mallin	J. F. Cochran	L. B. Cochran	1930
302	Guthrie Center	J. H. Toler	J. E. Batschelet	C. H. Sayre	1930
303	Guthrie Center	C. F. Guther	B. E. Schrie	Addie Jacobs Beyman	1930
304	Halters	Wm. L. Giddings	J. T. Parkman	Edna Edwards	1930
305	Hallam	Wm. L. Mathis	J. T. Parkman	Mrs. Faye Clements	1930
306	Hancock	P. G. Wells	E. F. Burgess	James W. Peatly	1930
307	Hansell	M. O. Hall	C. H. Thompson	M. T. Rye	1930
308	Hansell	C. W. Cook	S. F. Allen	E. G. Martin	1930
309	Harcourt	C. E. Axelson	S. F. Allen	E. G. Martin	1930
310	Harper	Roland Trotter	H. W. Peterson	E. J. Hansen	1930
311	Harper	L. P. Ochsen	J. G. Striegel	A. C. Striegel	1930
312	Harper Ferry	E. J. Wrensky	Alfred B. Curtis	A. C. Striegel	1930
313	Hartford	T. P. Doyle	A. P. Curtis	W. W. Wooten	1930
314	Hartford	C. J. Doyle	C. J. Clark	R. E. Pondry	1930
315	Hartley	Amos Tinkle	H. H. C. Metcalf	G. W. Artherholt	1930
316	Hartwick	J. H. Hunting	F. A. Hakeman	J. E. Foulke	1930
317	Harvey	H. W. Varel	Wm. J. Dennis	Wm. J. Dennis	1930
318	Hawley	C. S. Barth	Geo. E. Randolph	Wm. J. Dennis	1930
319	Hawlock	Geo. S. Barth	H. F. Hauth	Wm. J. Dennis	1930
320	Hawkeye	Geo. O. Bopp	H. F. Hauth	Wm. J. Dennis	1930

## TOWN OFFICIALS

321	Hayesville	W. H. Purce	G. A. Martin	Gerlie Hardisty	1929
322	Hazleton	Orin Moody	A. J. Season	C. E. Riede	1929
323	Hedrick	I. D. Cuddy	J. J. Season	C. E. Riede	1929
324	Henderson	Carl Clement	G. T. Harover	T. Warren	1930
325	Henderson	John W. Crain	G. T. Harover	J. S. Henderson	1930
326	Hillsboro	C. N. Smith	J. A. Healy	J. S. Henderson	1930
327	Hinton	Selie Hansen	D. M. Cowell	A. S. D. Wade	1930
328	Hinton	H. Dirks, Sr.	Henry Dirks, Jr.	C. V. Brown	1930
329	Holland	August Fritz	Fred C. Hamill	C. V. Brown	1930
330	Holstein	Albert Thompson	Michael Clement	C. V. Brown	1930
331	Holy Cross (Via N. Buena V.)	A. B. Snook	H. E. Matfett	C. V. Brown	1930
332	Honkton	J. L. Peters	W. H. Rebe	C. V. Brown	1930
333	Honkton	J. L. Peters	Clifford Chary	C. V. Brown	1930
334	Hospers	D. W. Grodenhuis	Elmer Roeka	C. V. Brown	1930
335	Hudson	M. P. Hendrickson	A. R. Knudsen	C. V. Brown	1930
336	Hudson	A. H. Brandhorst	P. H. Van Wyk	C. V. Brown	1930
337	Hull	F. Gummik	Ralph King	C. V. Brown	1930
338	Hunt	W. E. Leach	H. B. Luckey	C. V. Brown	1930
339	Hunt	W. E. Leach	H. B. Luckey	C. V. Brown	1930
340	Huntville	W. E. Leach	H. B. Luckey	C. V. Brown	1930
341	Huxley	Peter Thomas	T. E. Sunred	C. V. Brown	1930
342	Imogene	J. D. Thomas	T. E. Sunred	C. V. Brown	1930
343	Inwood	W. H. Klein	J. J. Meyer	C. V. Brown	1930
344	Iron	Peter Herzog	Ralph Groat	C. V. Brown	1930
345	Iron	John Carter	C. B. Taylor	C. V. Brown	1930
346	Jackson	Chas. Burns	C. B. Taylor	C. V. Brown	1930
347	Jackson Junction	U. G. Boy	C. B. Taylor	C. V. Brown	1930
348	Jamaica	Chas. Burns	C. B. Taylor	C. V. Brown	1930
349	Jewell	J. P. Wagner	C. B. Taylor	C. V. Brown	1930
350	Jewell Jct. (P. O. Jewell)	O. B. Larson	C. B. Taylor	C. V. Brown	1930
351	Jolly	C. M. Baskerville	K. C. Edwards	C. V. Brown	1930
352	Jolly	C. M. Baskerville	K. C. Edwards	C. V. Brown	1930
353	Jolly	C. M. Baskerville	K. C. Edwards	C. V. Brown	1930
354	Kanawha	John F. Kinnear	H. V. Beck	C. V. Brown	1930
355	Kanawha	O. E. Johnson	M. L. Tracy Jaycox	C. V. Brown	1930
356	Kellerton	W. H. Burchett	H. L. Twale	C. V. Brown	1930
357	Kellerton	J. W. Beeler	Mrs. L. W. Johnston	C. V. Brown	1930
358	Kelly	A. S. Craven	R. C. Birchard	C. V. Brown	1930
359	Kellott	T. S. Haken	C. O. Kerby	C. V. Brown	1930
360	Kennett	T. S. Haken	F. C. Locke	C. V. Brown	1930
361	Kennett	T. S. Haken	F. C. Locke	C. V. Brown	1930
362	Koonasqua	E. C. Gilbert	B. J. Kittle	C. V. Brown	1930
363	Koonasqua	E. C. Gilbert	B. J. Kittle	C. V. Brown	1930
364	Kewick	F. O. Hener	Geo. J. Lindkamp	C. V. Brown	1930
365	Kestown	Geo. B. Eaker	Geo. Harder	C. V. Brown	1930
366	Kimbarton	A. J. Wentler	V. H. Trunkken	C. V. Brown	1930
367	Kimbarton	Frank A. Gies	H. F. Payne	C. V. Brown	1930
368	Kimbarton	Frank A. Gies	H. F. Payne	C. V. Brown	1930
369	Kirkman	A. D. Allen	E. A. Tucker	C. V. Brown	1930
370	Kirkman	A. D. Allen	E. A. Tucker	C. V. Brown	1930



## TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Year term expires
370	Kirkville	Geo. Carlisle	Bertha McGlasson	H. W. Watkins	1900
371	Kiron	C. B. Larson	Wm. Lundberg	P. G. Lundell	1902
372	Kennebec	Paul Grange	A. J. Kudje	A. G. Waterman	1900
373	Kierstin	Carl Bakstad	E. J. Brown	D. M. Correll	1900
374	Lakoda	A. E. Stone	H. G. Gates	Arthur Graff	1900
375	Lakoda	H. D. Museman	H. G. Smith	E. R. Worley	1900
376	Lake Mills	J. C. Olson	G. U. Ives	N. L. Thoe	1900
377	Lake Park	C. C. Frost	R. G. O. Goodell	G. C. Robertson	1900
378	Lake View	W. M. Dean	R. G. O. Clark	G. C. Therkelsen	1900
379	Lanoni	Chas. Hawkins	Martin E. Hyden	C. F. White	1900
380	Lansett	John M. Hoffmann	H. A. Neumers	W. D. White	1900
381	Lansett	George Lane	J. E. Wilson	J. C. Neumers	1900
382	Lansett	A. M. Follows	F. L. May	Lee H. Waldron	1900
383	Lansett	F. W. Kober	G. E. Stebbins	C. M. Kerdt	1900
384	La Porte City	A. D. Moreland	D. F. Ashton	J. O. Kober	1900
385	Larchwood	C. W. Wilcoxson	D. F. Tilton	C. M. Petersen	1900
386	Larabee	J. H. Lage	A. C. Rasmussen	I. Gilbert	1900
387	Laurel	W. C. Gilchrist, Jr.	A. C. Clausen	L. A. McNeel	1900
388	Laurel	W. P. Little	L. J. Roark	Wm. A. McNeel	1900
389	Lawton	C. J. Plumer	F. J. Barnes	Jno Eckhoff	1900
390	Le Claire	J. A. Terrell	E. J. D. Barnes	Thos. N. Grigg	1900
391	Le Grand	C. E. Campbell	A. J. Galtan	C. O. Brown	1900
392	Le Grand	C. D. Harvey	C. W. Dunham	J. T. Hanney	1900
393	Lehigh	F. B. Dunlapper	H. W. Vander Linden	O. W. Dunham	1900
394	Lehigh	O. A. Espeland	L. M. Peterson	O. W. Dunham	1900
395	Lenox	W. W. Shaw	L. E. Carruthers	H. D. Brunstad	1900
396	Le Roy	Ward Shaw	L. E. Carruthers	E. Wright	1900
397	Le Roy	Frederick Hagg	D. C. Thorlow	D. C. Thorlow	1900
398	Le Roy	Henry Huff	W. S. Hanson	D. C. Thorlow	1900
399	Le Roy	W. E. Galt	Mrs. Theima Cobb	W. E. Hanson	1900
400	Le Roy	W. E. Galt	Mrs. Theima Cobb	Geo. J. Kunze	1900
401	Le Roy	W. E. Galt	Mrs. Theima Cobb	R. B. Stephenson	1900
402	Le Roy	W. E. Galt	Mrs. Theima Cobb		1900
403	Le Roy	W. E. Galt	Mrs. Theima Cobb		1900
404	Libertyville	W. E. Galt	Mrs. Theima Cobb		1900

## TOWN OFFICIALS

405	Liddellville	J. E. Theisen	J. F. Roban	Geo. Borchertling	1900
406	Lime Springs	R. H. Hughes	Wesley T. Hecht	C. E. Anderson	1902
407	Linden	Wm. Lorenz	John J. McGarry	A. M. Glee	1900
408	Linden	Albert Mix	A. E. Laughlin	G. R. Westcott	1900
409	Linden	Albert Mix	Geo. W. Hahn	Jas. Wilson	1900
410	Linn Grove	P. W. Hahn	C. E. Prochaska	John Borchertling	1900
411	Liscomb	W. O. Van Voorhis	W. R. Phelps	Mrs. Burnetta Prochaska	1900
412	Littletown	John Farrell	W. R. Phelps	C. C. Post	1900
413	Little Rock	L. W. Bauman	E. L. Benson	Philip Odens	1900
414	Little Sioux	U. S. McAlon	C. Peterson	Ada Murray	1900
415	Lockport	F. A. Burns	V. O. Torine	E. E. Capelins	1900
416	Lockport	F. A. Burns	V. O. Torine	E. E. Capelins	1900
417	Logan	F. D. Stearns	M. B. Kennedy	Ed. Deinger	1900
418	Lohrville	T. G. Neas	Genevieve C. Snipflug	G. W. Evans	1900
419	Lone Rock	E. E. Kearns	E. M. Jensen	N. L. Colton	1900
420	Lone Tree	H. A. McMillan	F. H. Krebner	N. L. Colton	1900
421	Long Grove	Chris Mart	William Reimers	H. O. Buell	1900
422	Long Grove	Frank T. W. W. W. W.	Wm. W. W.	H. O. Buell	1900
423	Long Grove	Frank T. W. W. W. W.	Wm. W. W.	H. O. Buell	1900
424	Lost Nation	M. L. Kennedy	Jno. C. Keaton	W. J. Seale	1900
425	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
426	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
427	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
428	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
429	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
430	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
431	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
432	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
433	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
434	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
435	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
436	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
437	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
438	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
439	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
440	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
441	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
442	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
443	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
444	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
445	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
446	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
447	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
448	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
449	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
450	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
451	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
452	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
453	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
454	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
455	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
456	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
457	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
458	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
459	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
460	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
461	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
462	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
463	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
464	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
465	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
466	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
467	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
468	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
469	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
470	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
471	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
472	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
473	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
474	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
475	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
476	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
477	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
478	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
479	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
480	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
481	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
482	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
483	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
484	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
485	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
486	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
487	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
488	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
489	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
490	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
491	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
492	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
493	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
494	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
495	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
496	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
497	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
498	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
499	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900
500	Lowden	H. R. Grebeck	Harry Puck	C. M. Wren	1900



## TOWN OFFICIALS—CONTINUED

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REPORT OF MUNICIPAL FINANCES

Number	Town	Mayor	Clerk	Treasurer	Year term expires
454	Martinsburg	A. E. Dahlstrom	Robt L. Cuddy	W. J. Craig	1920
455	Martensdale	Gale G. Marshal	Russell Schoen	J. G. Adams	1929
456	Marysville		C. C. Kendall	W. W. Brady	
457	Masonville	G. E. Soder	F. I. Conley	Walter Garry	1920
458	Massena	A. B. Pace	W. D. Hancock	R. D. Ryan	1920
459	Matlock	H. C. Belitt	H. J. Hickman	Jno. Westerman	
460	Maurice	Henry DeJong	Oscar Tomeson	H. Rowenhorst	
461	Maxwell	Henry Heiner	E. L. Wood		1929
462	Maynard	H. P. Clark	A. H. Schultz	A. B. Blunt	1920
463	Maysville (Walcott P. O.)	Frank Kacinski	G. A. Steffen	Grover Meyer	
464	McCallsburg	J. H. Boston	E. E. Nail	Thor O. Hegland	1929
465	McCausland	John Broderius	F. W. Lessin	H. E. Jockheck	1929
466	McClelland	C. C. Mulrman	F. J. Smith	L. W. Barnes	1920
467	McGregor	C. M. Brooks	Mrs. Ruth Brooks	F. S. Richards	1929
468	McIntire	A. B. Crouch	B. B. Johnson	R. D. Williams	1920
469	Mechanicville	John Secor	W. E. Davis	H. E. Gibeaut	1920
470	Medapolis	J. H. Scott	H. E. Walker	E. R. Nordstrom	1920
471	Melbourne	I. J. Conrad	Alva Wilsterman	H. M. Hessenius	1920
472	Melcher	R. J. Miller	Ben Haselhubn	W. L. Brasher	1920
473	Melrose	W. A. Carney	J. S. Coughlin	W. E. Parks	1920
474	Melvin	M. W. Collins	Thos. E. Benz	Wm. F. Graves	1920
475	Menlo	F. Lewellen	A. W. E. Hays	R. M. Sayre	1920
476	Meriden	Albert Hurd	W. H. Runnings	Roy Lamont	1920
477	Merrill	G. J. Klaudd	Geo. W. Simpson	J. C. Van Nieuwegen	1920
478	Meservey	J. F. Hartfelder	Theodor Wendel	K. Clarence Rulph	1920
479	Middletown	Clifford Theman	Fred E. Robb	Carl Smith	1920
480	Miles	S. W. Watts	Chas. Allen	J. R. Witzigman	1920
481	Milford	F. H. Merritt	G. Vander Aarde	C. W. Moeller	1920
482	Millersburg	Geo. Sokol	Charles M. John	C. W. Lanning	1920
483	Milerton	Earl Krouse	Ellis E. Bull	Lewia F. McMurrey	1929
484	Milo	Eugene Richmond	L. V. Van Syoc	Nina Ferguson	1920
485	Milton	N. E. Guernsey	D. A. Miller	Hazel Higgins	1920
486	Minburn	O. A. Bever	A. H. Nelson	W. L. Crumley	1920
487	Minden	Hugo Geiger	P. H. Kasiske	A. A. Kaven	1929
488	Mingo	A. W. Frey	Florence Frey	C. W. Kimberley	1929

489	Mitchell	W. P. Bennett	Fred D. Cady	J. A. Klinger	1929
490	Mitchellville	A. Carson	J. Seiberling		1920
491	Modale	M. R. Dickinson	W. H. Fensler	R. S. Sassaman	1920
492	Mondamin	H. D. Lewis	H. D. Young	H. H. Johnson	1920
493	Moneta	Henry Kilmer	Myrtle Lighter	H. L. Lighter	1920
494	Monmouth	Geo. Sokol	C. A. Moncol	E. R. Bristol	1928
495	Monroe	G. W. Tappet	Carrie Musser	W. P. Humphrey	1920
496	Montezuma	E. A. Palmer	F. W. Johnson	W. M. Livingston	1920
497	Monticuma	W. J. Sharrar	C. F. Dickson	J. W. West	1920
498	Montour	Chas. Doe	Grace Collar	E. R. Cronk	1920
499	Montrose	J. C. Head	S. L. Curtis	J. L. Vanosdoll	1920
500	Moorhead	F. L. Beall	Wayne Audhouse	Harry Mortenson	1920
501	Moorland	Chester Broshar	Joe Halligan	G. A. Berry	1929
502	Moravia	W. C. Swan	E. S. Carter	R. L. Tarr	1920
503	Morning Sun	R. W. McCurdy	E. J. Walsh	C. A. Brown	1920
504	Morrison	G. L. Bovard	A. H. Thomas	E. G. Eusemeyer	1920
505	Moulton	C. H. Taylor	M. E. Williams	S. R. Mace	1920
506	Mt. Auburn	Owen Hammersty	Forrest Abbott	Al Wiese	1920
507	Mt. Ayr	F. T. Sharp	C. M. King	C. D. Flynn	1920
508	Mt. Sterling	H. G. King	W. R. Buchanan	A. A. Drummond	1920
509	Mt. Union	F. Current	T. I. Mitchell	D. E. Van Metre	1920
510	Mt. Vernon	W. E. Hall	B. R. Stiles	D. U. Barto	1920
511	Moville	J. S. Cathells	C. W. Hendrick	W. C. Brotherton	1920
512	Murray	R. R. Walte	G. E. Scoles	A. L. Rout	1920
513	Nashua	M. L. Peters	F. W. Back	F. W. Back	1929
514	Nemaha	A. Goesser	T. H. Liddell	F. S. Cotter	1920
515	Neola	J. La Toonch	P. H. Robinson	Albert Fruechte	1920
516	New Albin	Orville B. Rogers	C. A. Collins	J. E. Brown	1920
517	Newell	F. E. Sellhamer	C. Paulsen	E. E. Stedman	1920
518	Newhall	A. E. Leaver	W. J. Harmon	H. O. Geyer	1920
519	New Hartford	E. J. Puls	E. J. Schimmel	Otto Friedrichs	1920
520	New Liberty	R. H. Cameron	T. W. Hiles	Sevilla Fitzinger	1920
521	New London	D. Cavender, Jr.	W. L. Steenes	G. O. Taylor	1920
522	New Market	E. V. Moon	E. H. Moon	Wade Cronson, Jr.	1929
523	New Providence	John Jennings	H. D. Rhine	Grant Garner	
524	New Sharon	Jas. B. Vonwald	Ray B. Warburg	Otto N. Kuper	1920
525	New Vienna	F. O. Bryant	H. E. Stuffer	F. C. Stuffer	1929
526	New Virginia	E. Ray Sunkard	F. A. Kirchner	Henry Kirehner	1920
527	Nichols	F. O. Forcher	T. E. McKee	C. N. Kennedy	1920
528	Nodaway	W. F. Miner	F. W. Schmidt	H. F. Schneider	1920
529	Nora Springs	P. C. Darby	Robt. E. Peck	W. C. Rorebeck	
530	Northboro	F. J. Schroeder	C. J. Kipper	Mike Engling	1920
531	North Buena Vista	G. H. Smith	W. O. Carson	S. S. Swain	1920
532	North English	W. A. Potter	H. A. Wray	C. B. Wolfe	1920
533	North Liberty	John Pickar	Peter Pickar	John Seelhamer	1929
534	North Washington	E. M. Sablin	J. E. Amundson	C. L. Bolender	1920
535	Northwood	A. Wright	B. F. Galloway	Geo. T. Desenberg	1929
536	Norwalk	J. T. Springer	Edward Beyer	M. Gunderson	1920
537	Norway				

TOWN OFFICIALS

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## TOWN OFFICIALS—CONTINUED

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REPORT OF MUNICIPAL FINANCES

Number	Town	Mayor	Clerk	Treasurer	Year term expires
338	Suma	J. S. Todd	J. S. Padovan	P. A. Gazz	1925
339	Oakland	E. P. Harrison	J. J. Evans	M. H. Evans	1930
340	Oakville	L. C. Williams	M. L. Bailey	C. D. Kling	1929
341	Ocheyedan	R. W. Thomas	O. B. McGowan	Chas. Morton	1930
342	Odeboldt	John H. Selby	L. R. Bassett	F. W. Stolt	1930
343	Ogden	L. E. Beck	O. D. Braker	H. A. Boehm	1930
344	Okoboji	Frank Elston	Maud S. Elston	Julius Arp	1930
345	Olds	H. H. Smith	John H. Huston	F. A. Morgan	1929
346	Olin	H. E. Carter	Gilbert Blayney	C. E. Swartzell	1930
347	Ollie	A. M. Roop	Katherine Hallerty	Amunda Secarey	1929
348	Onelda		S. T. Knox		1929
349	Onslow	W. H. Orr	T. N. Case	Geo. H. Paulson	1930
350	Orange City	Cor Vande Steeg	G. L. Vande Steeg	P. H. Van Hosen	1930
351	Orchard				
352	Orient	O. A. Tuttle	E. J. Carlyle	J. F. Kingery	1930
353	Orleans	C. W. Pollard	J. M. Hardman	Jennie Clark	1930
354	Oswinn	T. F. Schmitz	Irwin J. Collins	A. S. Andersen	1929
355	Osterdock	F. C. Larson	J. C. Kickbush	E. M. Penbollow	1930
356	Oto	I. W. Evans	H. H. Elliott	F. W. Kemp	1930
357	Ottosen	J. B. Meriz	Oliver Kineth	J. M. Crane	1930
358	Owasa	P. Ransom	Wm. T. Murphy	Frank Jackson	1930
359	Oxford	Joe James	J. W. Floerchinger	F. L. Schweitzer	1930
360	Oxford Junction	Emerson Cave	E. G. Laska	F. H. Shinnack	1930
361	Oyens	Paul Peterson	J. J. Kemp	J. L. Doud	1929
362	Pacific Junction	E. L. Mendenhall	D. A. Purcell	W. M. Moore	1930
363	Packwood	B. C. Marlow	H. M. Smith	J. E. Wallace	1930
364	Palmer	Wm. Elen	W. H. Westphal	H. C. Moore	1929
365	Palo	R. C. Langton	Wm. Swallow	F. M. Kahler	1930
366	Panama	John Gruenbaum	P. J. Willmes	Leo Koch	1930
367	Panora	W. A. Warford	S. W. Shaw	S. W. Shaw	1930
368	Parkersburg	James Spain	Harry Levey	H. E. Sapp	1930
369	Parnell	M. P. Lawler	W. J. Naughton	James McCune	1930
370	Paton	J. E. Studyvin	John Miller	B. A. Rittgers	1930
371	Patterson	Ellsworth Kling	L. R. Gillooly	J. G. Martin	1929
372	Paulina	Ed Hiker	Albert H. Meyer	O. J. Strampe	1930

373	Persla	H. A. Moss	Geo. A. Moss	J. G. Cave	1930
374	Peru				
375	Peterson	D. McMillan	Maudie E. Richard	G. F. Hunter	1930
376	Pierson	W. H. Hinkhouse	H. N. Baker	J. C. Sadler	1930
377	Pilot Mount	E. C. Forney	C. A. Tornell	G. G. Cory	1929
378	Pioneer	J. A. Meyer	G. C. Stanz	Mrs. J. A. Meyer	1929
379	Pisgah	F. W. Bookmann	Fred A. Hushaw	D. L. Smith	1930
380	Plainfield	Frank Mahen	R. E. Boyd	W. W. Taylor	1929
381	Plano	E. E. Curtis	Howard Bane	J. T. Sherreal	1929
382	Pleasanton	W. F. Argo	W. B. Seaman	J. T. Mathew	1930
383	Pleasant Plain	J. Hoskins	J. Sheets	J. Ginther	1929
384	Pleasantville	B. Freel	J. K. Keeler	B. F. Henry	1930
385	Plover	P. A. Pringle	C. E. Miller	L. E. Garlock	1930
386	Plymouth	J. L. Stevens	W. F. Urem	M. A. Hanson	1929
387	Pocahontas	P. E. Hronek	Geo. W. Day	G. H. Kiefer	1930
388	Polk City	J. L. Wilson	E. A. Landess	J. A. Schnal	1930
389	Pomeroy	J. H. Baker	Eppler Gutz		1930
390	Poppley	J. W. Swift	Albert Jacobsen	J. E. Carr	1930
391	Portsmouth	G. S. Bendon	Edward Rosenthal	J. H. Yuncck	1930
392	Postville	W. J. Hanks	William Shepherd	L. O. Deucher	1930
393	Prairieburg	H. C. Carne	John Yunker	John Dolan	1929
394	Prairie City	E. H. Dowden	C. S. Frazier		1930
395	Prescott	Wm. Ragan	Park Homan	F. A. Outlier	1930
396	Presston	Ed Howell	F. C. Schaeffer	F. S. Bascom	1930
397	Pringle	W. H. Deering	James M. Metcalf	Wm. Briggs	1930
398	Princeton	Theo Du Bois	H. C. Baxter	Edith Martin	1930
399	Promise City	D. E. Bryant	C. V. Noble	R. L. Coates	1928
400	Protivin	Joseph D. Buaska	W. C. Dossal	Glen Schlotter	1928
401	Pulaski	L. O. Power	Nelle Gleason	Harry Clark	1929
402	Quasqueton	Marshall Adams	Claude L. Kimball	B. Rohde	1930
403	Quincy	S. C. Stevenson	C. I. Draper	H. A. Drake	1930
404	Radcliffe	C. C. Myers	G. H. Stenberg	M. J. Erdal	1930
405	Rake	W. A. Johnson	W. C. Sundermeyer	Ed Boemeke	1930
406	Ralston	E. M. Blackley	E. C. Knight	D. N. Holmes	1930
407	Randall	W. D. Arthur	Mabel Fielder	J. W. Kruse	1930
408	Randolph	J. W. Dilts	Tony Cheburhar	Jack Morris	1929
409	Rathbun	Wm. Barelich	F. L. Dickman	E. C. Stumme	1929
410	Ready	L. H. Meyer	J. E. Waring	H. A. Linder	1928
411	Reasnor	A. H. Hixson	H. F. Lee	R. L. Hash	1930
412	Redding	E. E. Edwards	Lynn Thomas	W. D. Scott	1930
413	Redfield	W. A. Queale	R. B. Ferguson	E. P. Belter	1930
414	Reinbeck	B. L. Robinson	E. H. Edwall	D. W. Thomas	1929
415	Rembrandt	R. H. Cain	A. Paschke	W. G. Sievers	1930
416	Remsen	Barney Bunkers	Deltrich Elmer	Fred Hefty	1930
417	Renwick	Geo. A. Stoddard	Mrs. A. W. Harris	C. G. Potter	1930
418	Riceville	Mrs. Edith Ketchum	F. B. Shultz	F. S. Bridger	1930
419	Richland	W. D. Nordyke	J. H. A. Christiansen	Hy Schwarz	1929
420	Ricketts	C. H. Mueller	Theo. Hopperstad	Elmer Ringoen	1928
421	Ridgeway	E. H. Albertson			

TOWN OFFICIALS

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## TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Year term expires
622	Rinard	John Parsons	F. A. Burling	F. A. Burling	1929
623	Ringsted	L. A. Peterson	S. C. Harris	W. R. Mangold	1929
624	Rippey	R. G. Martin	George M. Fry	J. H. Vanscoy	1930
625	Riverside	E. E. Blythe	C. E. Turner		1930
626	Riverton	W. C. Stubbs	G. R. Meek	W. P. Cowden	1930
627	Robins	J. A. Suters	W. H. Pfinghaupt	Frank Leidigh	1930
628	Rock Falls	R. V. Wilkinson	W. W. Hollister	L. C. Blum	1929
629	Rockford	P. P. Wilson	R. E. Martens	F. E. Bird	1930
630	Rock Valley	W. I. Murphy	A. L. Halstad		1930
631	Rockwell	A. M. Geer, Pro tem.	R. J. Barnhill	Joe Gallagher	
632	Rodman	Burton Yale	H. F. Hilborn	J. P. Walker	1930
633	Rodney	G. E. Myers	W. S. Foster	W. S. Foster	1930
634	Roland	Ben Swenson	Jeffrey Michaels	Arnie J. Johnson	1930
635	Rofle	Jas. Bruce	F. E. Grant	M. W. Webb	1929
636	Rome				
637	Rose Hill	J. N. Moore	C. D. Cox	J. R. Busby	1930
638	Rossie	O. R. Cate	Wesley Tatro	R. C. Farmington	1930
639	Rowan	Theo Hansen	Guy R. Sheldon	G. W. Whitten	1930
640	Rowley	L. H. Beatty	L. D. Wallace	C. Gunyenbauser	1929
641	Royal	R. A. Miller	A. O. Hjelm	Nina Hjelm	1930
642	Rudd	Geo. Andersen	Fred C. Mailer	Olaf Klemesrud	1930
643	Runnells	Thomas Miller	I. E. Brown	O. B. Osborne	1930
644	Russell	A. B. Clinton	E. G. Latham	J. A. Hespinstall	1930
645	Ruthven	James Ruthven	Foster Reed	Wm. Brennen	1930
646	Rutland	W. E. Pavey		A. H. Grimm	1930
647	Ryan	R. R. Robinson	A. N. Weber	J. K. Dolphin	1930
648	St. Ansgar	H. A. Rosel	C. J. Tollefson	A. N. Lund	1930
649	St. Anthony	S. N. Speaker	Geo. H. Leckins	J. E. Easton	1930
650	St. Charles	H. E. Banta	H. V. Brooks	D. B. Casady	1930
651	St. Lucas	Jacob Greteman	Matthew Perry	Bank of St. Lucas	1930
652	St. Mary's	Theo Leppold	J. N. Smith	G. L. Nise	1929
653	St. Olaf	A. J. Johnson	F. K. Orris	Jno. Christenson	1929
654	St. Paul (Bld. West Point)	B. Steffenmeyer	J. G. Kempker	Frank Fritzjunker	1930
655	Savala	Geo. Ulm	C. J. Thompson	J. H. Ritchie	1929
656	Salem	Clyde McGuire	C. A. Stevens	O. H. Tyner	1930
657	Sally	A. J. Granger	Martin Every	Guy Seneca	1930
658	Sandborn	Geo. Smith	A. J. Jerpak	J. R. Daly	
659	Sandyville (Via Milo Rd.)	A. C. Carpenter	S. M. Huffman	W. E. Caldwell	1929
660	Scarville	Chester Hanson	A. M. Larson	Theo. T. Polken	1930
661	Schaller	Geo. J. Speaker	Mamie E. Currie	Samuel Hahne	1930
662	Schleswig	Ernst Dohna	O. E. Hollander	Peter C. Hollander	1930
663	Seranton	Arley Jamison	John McDowell	A. E. Adams	1930
664	Searsboro	W. E. Autten	F. I. McKinstry	Volney McDowell	1930
665	Sergeant Bluff	A. D. Benson	R. J. Camp	A. W. Wies	1930
666	Shambaugh	W. W. Thomas	H. O. Sanderson	J. W. Denney	1930
667	Shannon City	J. H. Buitt	F. L. Hamblin	A. B. Gray	1929
668	Sharpsburg	Geo. W. Grimm	Oliver Yelland	C. H. Young	1930
669	Sheffield	F. H. Rodemeyer	Ray F. Freeman	W. H. Reynolds	1930
670	Shelby	E. T. Krohn	Fred W. Trumbull	E. A. Ploen	1930
671	Sheldahl	C. S. Crabtree	George Pohl	Phil Berggren	
672	Shell Rock	A. D. Scougal	J. O. Quinn	Jim Carter	1930
673	Shellsburg	O. E. Trego	R. D. Stewart	O. A. Rife	1930
674	Shiley	H. A. Gould	Britt Stiles	M. D. Brodt	1930
675	Sidney	Hugh S. Jackson	P. B. Mauw	Milton Estes	1930
676	Silver City	G. A. Platt	C. D. Horn	C. H. Kruse	1930
677	Sioux Center	J. H. Van Deest	A. Maland	Geo. De Ruyter	1930
678	Sioux Rapids	R. O. Green	S. J. Oliver	F. H. Durk	1930
679	Slater	J. G. Nott	Vernon Christensen	M. H. Hegen	1930
680	Sloan	Jas. A. Beyers	F. W. Jones	W. B. Jeffrey	1930
681	Smithland	W. E. Patterson	Harold O. Roe	John Bale	1929
682	Soldier	H. N. Christensen	M. A. Randall	Harold O. Roe	1930
683	Solon	Jos. T. Knob	Theo. J. Toklien	Th. W. Kaplinger	1930
684	Somers	W. C. Kennedy	V. Saksaurk	C. J. Anders	1930
685	South English	W. J. Moore	A. A. Novak	L. A. Price	1930
686	Spillville	H. G. Haug	A. H. Rozema	Wm. F. H. Stromeyer	1929
687	Spirit Lake	E. C. Hingshaw	C. A. Pankow	Florian Schmidt	1929
688	Spragueville	Fred Bahr	George Gonner	C. H. Townsend	1930
689	Springbrook	J. E. Weis	S. J. Perkins	L. N. Fatten	1930
690	Spring Hill	C. R. Shafar	Paul W. Sterner	E. J. Henneman	1930
691	Springville	W. K. Wbd	Joseph N. Wolf	E. J. Johnson	1929
692	Stacyville	E. P. Hatters	W. F. O'Brian	M. Follmer	1930
693	Stanhope	Robert Howe	Lloyd Peterson	Aug. J. Johnson	1930
694	Stanley	W. E. Jewell	E. H. Anthony	Otto Evers	1930
695	Stanton	Gus Kasell	H. M. Meade	J. H. Gutekunst	1930
696	Stanwood	H. F. Halsmeyer	E. Christians	J. T. McGlothlen	1929
697	State Center	Ray Stouffer	E. J. Workman	Mrs. Laura Anderson	1930
698	Steamboat Rock	Harry Grioes	A. Willamson	A. M. Henderson	1930
699	Stockport	A. R. Hiatt	P. J. De Beer	J. H. Sonksen	1930
700	Stockton	G. W. Joel	G. F. Scofield	R. C. Barnes	1930
701	Story City	M. C. Townsend	Nellie E. Edwards		1930
702	Stout	J. Bruns			1930
703	Stratford	Sam Svedlund			1930
704	Strawberry Point	T. K. Dalton			1930
705	Struble	Frank Petges			1930



## TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Year term expires
704	Sully	J. H. Holdsworth	L. H. May	Stanley Wood	1900
705	Sumner	O. O. Ludwig	E. L. Briggs	W. A. Heyer	1909
706	Superior	M. G. Ostermer	E. L. Briggs	T. A. Stud	1900
707	Sutherland	J. C. Kade	A. H. La Duke	H. N. McMaster	1900
708	Swaledale	J. P. Hunter	W. H. War	L. S. Bour	1900
709	Swan	J. M. Dye	S. P. Eckholm	Joe Goff	1900
710	Swan City	H. W. Parkson	L. M. Penner	Lambert Gretman	1900
711	Tabor	Oda F. Morgantbauer	Ray Hallman	Fred T. Miller	1900
712	Templeton	Wm. Halloran	Ralph J. Kuriz	Berl Coleman	1900
713	Tennant	Z. H. Zabel	G. E. Bringer	J. B. Yount	1900
714	Terrill	Tom Holgren	A. J. Erickson	Edith Erickson	1900
715	Thayer	J. H. Keith	P. S. Lund	Count R. Walsh	1900
716	Thompson	J. V. Barnes	M. J. Palmer	Paul James	1900
717	Thornburg	H. O. Young	F. C. Pauschard	O. H. Paul	1900
718	Thornhill	Edd Mullins	Mary Hudiska	Adella Wolfe	1900
719	Thornhill	C. M. Wolfe	Wm. Boyden	Ike Kibutz	1900
720	Tiffin	C. O. Wolfe	N. J. Edwards	Wm. F. Callies	1900
721	Tinonka	L. L. Sawyer	T. F. Stoker	H. W. Holtorf	1900
722	Tonawanda	R. H. Stephens	John H. B. B. B.	R. Schuber	1900
723	Toronto	C. L. McCumber	M. T. Fischer	H. H. Neversman	1900
724	Trotter	Truesdale	M. E. Garst	J. W. Cradit	1900
725	Tripp	John Ward	A. E. Irwin	M. S. Cregg	1900
726	Truro	W. F. Cash	R. H. Lisler	John Gordon	1900
727	Union	J. R. Alexander	C. B. Shaw	R. A. Schurr	1900
728	Unionville	O. A. Hedy	C. B. Shaw	W. C. Mason	1900
729	University Park	J. A. Hedy	Claude Underwood	W. Painter	1900
730	Urbanside	J. A. Hedy	W. R. Gilmore	L. R. Gurnsey	1900
731	Urbanside (Des Moines Rd.)	J. A. Hedy	D. L. Piper	L. R. Gurnsey	1900
732	Urbanside	W. C. Hitchens	Millie Eay	Wm. Small	1900
733	Urbanside	W. C. Hitchens	Millie Eay	Wm. Small	1900
734	Urbanside	W. C. Hitchens	Millie Eay	Wm. Small	1900

## TOWN OFFICIALS

741	Valley	J. M. Duffy	M. J. Monaghan	Frank Siegel	1900
742	Valley	U. S. Frey	Chas. B. Barron	Osborn O'Brien	1900
743	Van Horn	Geo. B. Shinn	E. B. Pierce	C. Dunn	1900
744	Van Meter	O. B. Trisler	G. W. Johnson	J. B. Moon	1900
745	Van Wert	W. T. Fitzgerald	F. D. Hauser	J. G. Kreba	1900
746	Varina	C. D. Parson	R. P. Kelth	Geo. W. Chittenden	1900
747	Vincennes	J. V. Sokol	Chas. E. Hrabak	H. H. Zakosky	1900
748	Vining	C. M. House	Karl J. Konzen	H. C. Andrese	1900
749	Volga City	F. H. Meyer	A. M. Snot	J. O. Probert	1900
750	Wadens	Fred Dietz	A. M. Snot	Norman Laabo	1900
751	Walcott	W. H. Lloyd	C. W. Shaw	A. G. Garry	1900
752	Walker	J. H. Zimpfer	J. L. Bunker	L. P. B. B.	1900
753	Walsh	F. Overhus	J. L. Bunker	Otto T. Presner	1900
754	Walsh Lake	John J. Lohmann	D. N. Johnson	R. D. McCullough	1900
755	Wapello	P. G. Wright	Thos. Garrod	Wm. L. Hunter	1900
756	Wapella	W. B. Kasinger	L. O. Halverson	P. Anderson	1900
757	Washita	H. J. Dillon	S. M. Schwalter	F. B. Reed	1900
758	Waterville	W. P. Farley	P. P. Schwalter	E. D. Willig	1900
759	Waucoma	A. H. Magdapan	H. B. Stowe	Ed. Addington	1900
760	Wayland	H. McMullen	J. P. Heyman	L. L. Lubin	1900
761	Webb	G. E. Rubins	Chas. Richards	L. M. Parr	1900
762	Webster	W. H. Lloyd	J. W. Oldaker	E. N. Foster	1900
763	Weldon	W. S. McIntosh	J. H. Sturgeon	H. J. French	1900
764	Wellman	C. B. Burt	Fred A. Dickmann	V. H. Bell	1900
765	Wellman	John Hutchison	Alex. Pert	Henry Indra	1900
766	West Bend	P. O. Dorreller	P. O. Clarke	F. L. Peasou	1900
767	West Branch	C. F. Olsen	P. C. DeWitt	F. L. Muzy	1900
768	West Burlington	C. F. Schwartz	L. G. Skinner	L. P. Jackson	1900
769	West Chester	H. B. Miller	W. F. Kellman	G. Nelson	1900
770	Westfield	W. L. Mackey	Chas. J. Mackey	C. Finch	1900
771	West Liberty	W. L. Mackey	George Weiss	Henry Indra	1900
772	West Mitchell (P. O. Mitchell)	Jon. Book	Jacob Laufenfeld	T. J. Schmitz	1900
773	Westphalia	F. J. Smith	W. T. Bowden	Anna Rowden	1900
774	West Okoloko (P. O. Milford)	Wm. T. Boudlen	Henry Osenbrink	D. A. Kling	1900
775	West Union	Conrad Rickness	C. J. Hoker	Auf. Rohmer	1900
776	Whitland	L. V. Wrighton	Etha Norwood	Henry Gunther	1900
777	Whiting	Thos. Carmody	R. H. Finell	Maurice Duffy	1900
778	Whitmore	J. A. Foster	C. F. Long	Amos Hauser	1900
779	Whitton	A. H. Grakfunder	Leo D. Durr	Ben Hackfort	1900
780	Williamsburg	P. C. Newkirk	Leo D. Durr	D. J. Lewis	1900



## TOWN OFFICIALS—CONTINUED

Number	Town	Mayor	Clerk	Treasurer	Year term expires
790	Williamson	J. H. Foster	R. H. Spiker	G. T. Miller	1929
791	Wilton Junction	H. A. Gausser	Fred Walters, Jr.	W. Lang	1930
792	Windsor	D. W. Gaby	Earl Maier	G. B. Lang	1930
793	Winthrop	D. W. Gaby	Earl Maier	Bas. Fickner	1930
794	Wota	C. W. McDermot	A. H. Swan	B. Robinson	1930
795	Woden	Chas. Buns	E. W. Thorn	C. L. Cunningham	1930
796	Woodbine	W. P. Campbell	H. R. Haight	Geo. W. Coe	1930
797	Woodburn	C. L. Martin	J. O. Barber	J. G. Wilson	1930
798	Woodward	Ward Graves	S. W. Shutes	F. C. Bengston	1930
799	Woodford	Chas. Reed	D. H. Huff	Similey	1930
800	Wytheville	Chas. Reed	D. H. Huff	E. T. Hodel	1930
801	Wyoming	Joe. Thompson	Mary A. Brown	E. T. Hodel	1930
802	Yale	A. C. Lookingbill	Otto J. Gutz	Mrs. V. L. Manning	1930
803	Yetter	Jasper Yepsen	E. Rowland	C. G. Conrad	1930
804	Yorktown	Geo. E. Wollenhaupt	L. L. Bowie	R. T. Hendricks	1930
805	Zearing	O. B. Bachelor	Clyde Finton	O. Z. Burkhead	1930
806	Zwingie	Chas. E. Henson		B. E. Alpuach	1930

## ANNUAL REPORT

OF THE SECRETARY-TREASURER

OF THE

## LEAGUE OF IOWA MUNICIPALITIES

For the Year Beginning August 1, 1927, and Ending July 31, 1928

## LEAGUE OF IOWA MUNICIPALITIES

Also Copy of Laws, Code, 1927, Governing Fees to be paid to the League of Municipalities

## MEMBERSHIP IN LEAGUE OF IOWA MUNICIPALITIES

SEC. 5683. *League of municipalities.* Cities and towns may by resolution annually appropriate out of the general fund to pay dues to the league of Iowa municipalities not to exceed the following amounts: Municipalities of less than two thousand population ten dollars; from two thousand to five thousand, twenty dollars; from five thousand to ten thousand, thirty dollars; from ten thousand to thirty thousand, forty dollars; from thirty thousand to fifty thousand, fifty dollars; all over fifty thousand, sixty dollars. In addition they may pay the expense of not more than two delegates to the annual meeting of the league.

SEC. 5684. *Accounting—reports.* The league shall keep and make such accounts and reports as shall be required by the state municipal accounting department, and the same shall be annually checked by said department and published in the volume of municipal accounts.

Note.—Above section and the following section made applicable to special charter cities by Section 6757.



## OFFICIAL DIRECTORY OF THE LEAGUE OF IOWA MUNICIPALITIES

## PRESIDENT

W. G. Ray.....Mayor of Grinnell

## VICE PRESIDENT

G. A. Tibbitts.....Mayor of Waterloo

## SECRETARY-TREASURER

F. G. Pierce.....Marshalltown

## TRUSTEES

C. V. Findlay.....Mayor of Ft. Dodge  
 J. F. Rall.....Mayor of Cedar Rapids  
 Fred E. Trainer.....Mayor of Ackley

## COMMITTEES

*Legislative*—C. V. Findlay, Mayor of Ft. Dodge; P. F. Hopkins, Manager of Mason City; Frank A. Hass, Clerk, Davenport; Wm. Stipe, Solicitor of Clarinda; S. A. Greene, Mayor of Council Bluffs; S. L. Graham, Councilman of Ottumwa; Geo. A. Rice, Solicitor of Mapleton; J. A. Tower, Mayor of Ft. Madison; John MacVicar, Mayor of Des Moines; H. A. Willoughby, Solicitor of Grundy Center; John H. MacLay, Mayor of Dubuque; Thomas B. Huff, Mayor of Sioux City; John E. Haltigan, Mayor of Carroll.

*Paving and Sidewalks*—C. J. Kuehl, Mayor of Bettendorf; Wallace Winslow, Mayor of LeMars; L. G. Ruhl, Mayor of Belle Plaine.

*Municipal Utilities*—C. H. Streeter, Manager of Cedar Falls; G. J. Long, Manager of Webster City; C. D. Hoon, Clerk of Sioux Rapids.

*Franchises and Rates*—Frank Canny, Councilman of Burlington; J. C. Blackford, Councilman of Fairfield; J. O. Bergfald, Clerk of Forest City.

*Severage and Sanitation*—L. E. Eslick, Mayor of Rockwell City; A. J. Johnson, Mayor of Brighton; W. F. McRoberts, Councilman of Iowa City.

*Waterworks and Supply*—T. W. MacMillan, Manager of Mt. Pleasant; Frank Mulligan, Superintendent of Eagle Grove; A. C. Kuyper, Clerk of Pella.

*Taxation and Assessment*—E. A. Farnsworth, Councilman of Oskaloosa; A. T. O'Brien, Mayor of Independence; M. Ferguson, Mayor of Marengo.

*Parks and Playgrounds*—Geo. D. Newcomb, Mayor of Creston; E. M. Sablin, Mayor of Northwood; G. S. Robinson, Clerk of Storm Lake.

*Fire and Police*—Edwin Perry, Mayor of Colfax; E. C. Gilbert, Mayor of Keota; J. W. Applegate, Mayor of Washington.

*Judicial Decisions*—Clifford Powell, Solicitor of Red Oak; L. H. Pine, Solicitor of Atlantic; W. A. McCullough, Solicitor of Clinton.

*Municipal Accounting*—Fred A. Gefke, Clerk of Hawarden; R. A. Van Dyke, Recorder of Muscatine; Nellie Mygatt, Clerk of Shenandoah.

*Standard Specifications*—J. G. Thorne, Manager of Maquoketa; F. H. Leasure, Councilman of Marion; M. D. Benedict, Councilman of Waverly.

## DEPARTMENT CHAIRMEN

*Cities, All Plans*—Hugo Gebert, Councilman of Denison.

*Towns*—E. R. Donohoe, Councilman of Pocahontas.

*Accounting Officers*—G. A. Triggs, Clerk of Clarion.

*Solicitors*—Charles Penningroth, Solicitor of Cedar Rapids.

## LEAGUE OF IOWA MUNICIPALITIES FINANCIAL REPORT

AUGUST 1, 1927, TO JULY 31, 1928

## FINANCIAL STATEMENT

## RECEIPTS

AUG. 1, 1927, Cash on Hand..	\$ 97.65	Clutier .....	10.00
Westfield .....	10.00	Brighton .....	10.00
Des Moines .....	40.00	Remsen .....	10.00
Luxemburg .....	10.00	Manilla .....	10.00
Independence .....	20.00	Greene .....	10.00
Pierson .....	10.00	Masonville .....	10.00
Storm Lake .....	20.00	Winterset .....	20.00
Manchester .....	10.00	Washington .....	20.00
Sergeant Bluffs .....	10.00	Bettendorf .....	20.00
Clarion .....	20.00	Iowa Falls .....	20.00
Bode .....	10.00	Tama .....	20.00
University Park .....	10.00	Dyersville .....	20.00
Modale .....	10.00	Sac City .....	20.00
Hornick .....	10.00	Humboldt .....	20.00
Jewell .....	10.00	Emmetsburg .....	20.00
Arcadia .....	10.00	Marion .....	20.00
Paton .....	10.00	Osage .....	20.00
Dakota City .....	10.00	Grinnell .....	20.00
Stanhope .....	10.00	Madrid .....	20.00
Corwith .....	10.00	Carroll .....	20.00
Lehigh .....	10.00	Denison .....	20.00
Clearfield .....	10.00	Webster City .....	20.00
Blockton .....	10.00	Estherville .....	20.00
Lynnville .....	10.00	Oskaloosa .....	20.00
Sister .....	10.00	Waukon .....	20.00
Kelley .....	10.00	Elliott .....	10.00
Breda .....	10.00	Luana .....	10.00
St. Ansgar .....	10.00	Allison .....	10.00
Westgate .....	10.00	Minden .....	10.00
LeChaire .....	10.00	Imogene .....	10.00
Chelsea .....	10.00	Ankeny .....	10.00
Floyd .....	10.00	Princeton .....	10.00
Nashua .....	10.00	Mechanicsville .....	10.00
Lowden .....	10.00	Doon .....	10.00
Shellsburg .....	10.00	Elma .....	10.00
Traer .....	10.00	Shell Rock .....	10.00
Graettinger .....	10.00	Cumberland .....	10.00
Hawkeye .....	10.00	Lenox .....	10.00
Coon Rapids .....	10.00	Stratford .....	10.00
Reinbeck .....	10.00	Georgetown .....	10.00
Cambridge .....	10.00	Thompson .....	10.00
Boyd .....	10.00	Zeoring .....	10.00
Bayard .....	10.00	Onslow .....	10.00
Wayland .....	10.00	Baldwin .....	10.00
South English .....	10.00	Hartley .....	10.00
Parkersburg .....	10.00	Danbury .....	10.00
Low Moor .....	10.00	Lake Park .....	10.00
Granville .....	10.00	Anthony .....	10.00
Belmond .....	10.00	Kensett .....	10.00
Harpers Ferry .....	10.00	Pringhar .....	10.00
Grundy Center .....	10.00	Granger .....	10.00
Conrad .....	10.00	Grand Junction .....	10.00
Templeton .....	10.00	Moneta .....	10.00
New Sharon .....	10.00	Smithland .....	10.00
Dexter .....	10.00	St. Atkinson .....	10.00
Plover .....	10.00	Thornton .....	10.00
Wall Lake .....	10.00	Lincoln .....	10.00
Alton .....	10.00	Scranton .....	10.00
Wesley .....	10.00	Redfield .....	10.00
Toronto .....	10.00	Everly .....	10.00
Packwood .....	10.00	Sanborn .....	10.00
Farmington .....	10.00	New London .....	10.00
Oakville .....	10.00	Atalissa .....	10.00
Garber .....	10.00	Durant .....	10.00
Olds .....	10.00	Elkhart .....	10.00
Martelle .....	10.00	Popejoy .....	10.00
Burt .....	10.00	Northwood .....	10.00
Bella .....	10.00	Trippoli .....	10.00
Whittemore .....	10.00	Dunlap .....	10.00
Letts .....	10.00	Ripley .....	10.00
Garner .....	10.00	Reasnor .....	10.00
Wauke .....	10.00	Ocheyedan .....	10.00
Eddyville .....	10.00	Guttenberg .....	10.00
Harvelock .....	10.00	Rich and .....	10.00
Meriden .....	10.00	Woodbine .....	10.00
Whitten .....	10.00	Kingsley .....	10.00



## RECEIPTS—CONTINUED

Monona	10.00	Jefferson	26.00
West Branch	10.00	New Hampton	20.00
Dumont	10.00	Missouri Valley	20.00
Rose Hill	10.00	Newton	20.00
Goodell	10.00	Perry	20.00
Atkins	10.00	Charles City	20.00
New Liberty	10.00	Ft. Madison	40.00
Springville	10.00	Burlington	40.00
Monmouth	10.00	Corning	10.00
Paullina	10.00	Nodaway	10.00
Oto	10.00	Griswold	10.00
Ireton	10.00	Farley	10.00
Fredericksburg	10.00	Eldon	10.00
Mapleton	10.00	Fort Dodge	40.00
Dedham	10.00	Onawa	20.00
Holstein	10.00	Elk Horn	10.00
Thurman	20.00	Fontanelle	10.00
Vinton	20.00	Corydon	10.00
Hampton	20.00	Stanwood	10.00
Rock Rapids	20.00	Leon	10.00
Harlan	20.00	Lovilia	10.00
Eagle Grove	20.00	Turin	10.00
Cherokee	20.00	Riverton	10.00
Ames	30.00	Beaver	10.00
Creston	30.00	Britt	10.00
Dubuque	50.00	Panama	10.00
Orient	10.00	Dunkerton	10.00
Randolph	10.00	Liscomb	10.00
Cascade	10.00	Alden	10.00
Lewis	10.00	Latimer	10.00
Kirkman	10.00	Brandon	10.00
Wolcott	10.00	Alta	10.00
Walnut	10.00	George	10.00
McIntire	10.00	Geneva	10.00
Readlyn	10.00	Orange City	10.00
Moservy	10.00	Montrose	10.00
Guthrie Center	10.00	Arnolds Park	10.00
Brayton	10.00	Correctionville	10.00
Ladora	10.00	Pleasantville	10.00
Akron	10.00	Preston	10.00
Numa	10.00	Bellevue	10.00
Odebolt	10.00	Bortsmouth	10.00
Deloit	10.00	Williams	10.00
Earlham	10.00	Sabula	10.00
Mitchellville	10.00	Harris	10.00
Winfield	10.00	Schleswig	10.00
Davis City	10.00	Altoona	10.00
Klemme	10.00	Crawfordsville	10.00
Hull	10.00	Blue Grass	10.00
Swea City	10.00	Little Rock	10.00
Washita	10.00	Aredale	10.00
Newell	10.00	Farnhamville	10.00
Fremont	10.00	Lake City	20.00
Rickets	10.00	Waverly	20.00
Oxford Junction	10.00	Fairfield	20.00
Ogden	10.00	Cedar Rapids	20.00
Panora	10.00	Mason City	40.00
Owassa	10.00	Elm Tree	40.00
Wallingsford	10.00	Sioux Rapids	10.00
Sibley	10.00	Edgewood	10.00
Calamus	10.00	Deep River	10.00
Greenfield	10.00	Blairtown	10.00
Gladbrook	10.00	Kimballton	10.00
Albion	10.00	Early	10.00
Baxter	10.00	Renwick	10.00
Varina	10.00	Rock Valley	10.00
Marathon	10.00	Buhsy	10.00
ML <del>Wesman</del>	10.00	Arlington	10.00
Laurel	10.00	Minburn	10.00
Kelllogg	10.00	Lidderdale	10.00
Nora Springs	10.00	Spirit Lake	10.00
Mt. Auburn	10.00	Garnaville	10.00
Ryan	10.00	Ossian	10.00
Luverne	10.00	Coggon	10.00
Moorland	10.00	Buck Grove	10.00
Carson	10.00	Mediapolis	10.00
Melbourne	10.00	Strawberry Point	10.00
Tipton	20.00	Calmar	10.00
Hawarden	20.00	Solon	10.00
Mt. Pleasant	20.00	Lake Mills	10.00

## RECEIPTS—CONTINUED

Dike	10.00	Le Roy	10.00
Wyoming	10.00	Bondurant	10.00
Keystone	10.00	Grant	10.00
West Liberty	10.00	Elgin	10.00
Ely	10.00	Maynard	10.00
Larchwood	10.00	Rockwell	10.00
Dysart	10.00	Milrose	10.00
Postville	10.00	Macedonia	10.00
Dallas Center	10.00	Ackley	10.00
Manning	10.00	Hospers	10.00
Farley	10.00	Lakota	10.00
Forest City	20.00	Carpenter	10.00
Valley Jet	20.00	Goldfield	10.00
Spencer	20.00	Underwood	10.00
Chariton	30.00	Elberon	10.00
Atlantic	30.00	Milton	10.00
Red Oak	30.00	Farmersburg	10.00
State Center	10.00	Delta	10.00
Rockwell City	20.00	Bancroft	10.00
Dixon	10.00	Pleasanton	10.00
Mt. Airy	10.00	West Burlington	10.00
Shelby	10.00	Belle Plaine	20.00
Prescott	10.00	Le Mars	20.00
Sioux Center	10.00	Maquoketa	20.00
Oakland	10.00	Monticello	20.00
Schaller	10.00	Pella	20.00
Ruxley	10.00	Cresco	20.00
What Cheer	10.00	Shenandoah	20.00
Central City	10.00	Cedar Falls	30.00
Luther	10.00	Oelwein	30.00
Stockport	10.00	Albia	30.00
Wapello	10.00	Keokuk	40.00
Norway	10.00	Ottumwa	40.00
Salem	10.00	Council Bluffs	50.00
Ime Springs	10.00	Marshalltown	40.00
Morning Sun	10.00	Oxford	10.00
Villisca	10.00	Lake Park	10.00
Colfax	20.00	West Point	10.00
Decorah	20.00	Littleport	10.00
Davenport	60.00	Wellsburg	10.00
Edridge	10.00	Persia	10.00
Stanton	10.00	Luana	10.00
Clermont	10.00	Bacone	40.00
Adair	10.00	Clinton	40.00
Fayette	10.00	Sioux City	60.00
Worthington	10.00	Sumner	10.00
Winthrop	10.00	Rudd	10.00
Wadena	10.00	Elkader	10.00
Epworth	10.00	Bloomfield	20.00
Stuart	10.00	Delhi	10.00
Hazleton	10.00	Rudgeton	10.00
Colo	10.00	Peterson	10.00
Pacific Jet	10.00	Livermore	10.00
Ellston	10.00	Lisbon	10.00
Maurice	10.00	Walker	10.00
Callender	10.00	New Albin	10.00
Aurelia	10.00	Norwalk	10.00
Nemaha	10.00	Lamoni	10.00
Zwingle	10.00	Roiland	10.00
Huckeye	10.00	Conesville	10.00
Lohrville	10.00	Lamont	10.00
Dow City	10.00	Keota	10.00
Murray	10.00	Denver	10.00
Marquette	10.00	Bradgate	10.00
Sully	10.00	Ashton	10.00
Andrew	10.00	Radcliffe	10.00
Ponda	10.00	Nichols	10.00
Chatsworth	10.00	Woodward	10.00
Gilmore City	10.00	Aurora	10.00
Titonka	10.00	Menlo	10.00
Sutherland	10.00	Tiffin	10.00
New Hartford	10.00	Clarence	10.00
Gilbertville	10.00	Charter Oak	10.00
Toledo	10.00	New Vienna	10.00
Churdan	10.00	Taber	10.00
Melcher	10.00	Merrill	10.00
Grand Mound	10.00	Avoca	10.00
Cushing	10.00	Manly	10.00
		Marble Rock	10.00
		Greeley	10.00



## RECEIPTS—CONTINUED

Luzerne	10.00	Charlotte	10.00
Indianaola	10.00	Stout	10.00
De Witt	20.00	Wlota	10.00
Iowa City	40.00	Alvord	10.00
McCallsburg	10.00	Riverside	5.00
Neola	10.00	Runnells	10.00
Waucoma	10.00	Coburg	10.00
Quasqueton	10.00	Volga City	10.00
Bertram	10.00	Hanilton town	10.00
Cumming	10.00	Lincoln	10.00
Albert City	10.00	Garwin	10.00
Williamson	10.00	Ferguson	10.00
Grafton	10.00	Dows	10.00
Linn Grove	10.00	Dayton	10.00
Ridgeway	10.00	Joice	10.00
Giddens	10.00	Manson	10.00
Bonaparte	10.00	Calumet	10.00
Martinsburg	10.00	Inwood	10.00
Wheatland	10.00	Morrison	10.00
Marengo	20.00	Treynor	10.00
Clear Lake	20.00	Harper	10.00
Algona	20.00	Waterville	10.00
Coln	10.00	Andover	10.00
Center Jct.	10.00	Earling	10.00
La Porte City	10.00	Salix	10.00
Galt	10.00	Randallia	10.00
Mallard	10.00	Gilbert	10.00
Ruthven	10.00	Ottosen	10.00
North English	10.00	Cedar Heights	10.00
Armstrong	10.00	Clarinda	20.00
Spragueville	50.00	Emerson	10.00
Waterloo	10.00	Miles	10.00
North Liberty	10.00	Promissie City	5.00
Exline	10.00	Rowan	10.00
Sheldon	20.00	Wellman	10.00
Matlock	10.00	Terrill	10.00
Humeston	10.00	Lansing	10.00
Thor	10.00	Russell	10.00
Silver City	10.00	Lockridge	10.00
Steamboat Rock	10.00	Kiron	10.00
Pilot Mound	10.00	Lytton	10.00
Rolf	10.00	Parnell	5.00
Buffalo	10.00	Kalona	10.00
Bagley	10.00	Dana	10.00
Whiting	10.00	Moravia	10.00
Royal	10.00	Moulton	10.00
Shambaugh	10.00	Rodney	10.00
Delmar	10.00	McGregor	5.00
Jamesville	10.00	Jolley	5.00
Gilman	10.00	Riceville	5.00
Vall	10.00	Marcus	10.00
Dundee	10.00	Newhall	5.00
De Soto	8.00	Derby	5.00
Sigourney	10.00	Gowrie	10.00
Sheffield	10.00	Danville	10.00
Brussels	10.00	Grand River	10.00
Bennett	10.00	Olin	10.00
Van Horn	10.00	Carlisle	10.00
College Springs	10.00	Nevada	20.00
Stockton	10.00	Castle Hill	10.00
Mt. Union	10.00	Hudson	10.00
Lost Nation	10.00	Milford	10.00
Rake	10.00	Yorktown	10.00
Rembrandt	10.00	Earville	5.00
Story City	10.00	Clio	5.00
Auburn	10.00	West Bend	5.00
Lorimer	10.00	Unionville	10.00
Essex	10.00	Green Island	10.00
Wilton	10.00	Montour	10.00
Fairbank	10.00	Magnolia	10.00
Rhodes	10.00	Adel	10.00
Archer	10.00	Henderson	10.00
West Side	10.00	Glenwood	5.00
Craig	10.00	Dougherty	10.00
Goose Lake	10.00	Truesdale	10.00
Muscataine	40.00	Plymouth	10.00
Maxwell	10.00	Colesburg	5.00
Spillville	10.00	Buffalo Center	10.00
Kanawha	10.00	Pocahontas	5.00
		Millerburg	5.00

## FINANCIAL STATEMENT IN DETAIL

## RECEIPTS—CONTINUED

Halbur	5.00	Arion	10.00
Gravity	5.00	Kulrim	10.00
Urbandale	10.00	Lone Rock	10.00
Melvin	10.00	Lineville	10.00
Garden Grove	10.00	Decatur City	10.00
Farragut	10.00	Donnellson	10.00
Stacyville	10.00	Hubbard	10.00
Leland	5.00	Massena	10.00
Barnes City	10.00	West Mitchell	10.00
Union	10.00	Lawton	10.00
Hardy	10.00	Collins	10.00
Birmingham	10.00	Rutland	10.00
Blakesburg	10.00	Garrison	10.00
Badger	10.00	Yale	10.00
Alexander	10.00	Dawson	10.00
Castana	10.00	Hamburg	10.00
Clayton	10.00	Legislative Fund	206.85
Drakesville	10.00	Harvey	10.00
Galva	10.00		
Harcourt	10.00		
		Total	\$8,397.51

## LEAGUE FUND DISBURSEMENTS

Seleine Prt. Co.	\$ 24.60	F. G. Pierce	32.92
M. Offman	50.00	Walter P. Jensen	16.50
F. G. Pierce	200.00	Robt. Henderson	.50
Mun. Pub. Co.	339.30	A. H. Avery	1.50
St. Prt. Co.	5.00	C. Zuercher	50.00
M. S. McFarland	44.16	F. G. Pierce	200.00
F. G. Pierce	33.66	Mun. Pub. Co.	339.65
M. Offman	26.05	Chas. Penningroth	5.25
A. H. Avery	29.75	C. Zuercher	50.90
F. A. Gefke	5.00	F. G. Pierce	200.00
G. A. Triggs	5.00	Mun. Pub. Co.	352.10
W. C. Loosbrock	5.00	W. G. Ray	7.83
Stewart Gilman	21.78	A. H. Avery	20.70
Geo. A. Rice	12.48	F. G. Pierce	12.51
Seleine Prt. Co.	25.43	C. Zuercher	50.00
Legislative Fund	200.00	M. S. McFarland	50.00
M. Offman	60.00	F. G. Pierce	200.00
F. G. Pierce	200.00	Mun. Pub. Co.	352.10
Municipal Pub. Co.	338.70	M. S. McFarland	112.00
Seleine Prt. Co.	5.20	Am. Mun. Assn.	69.20
A. H. Avery	16.38	F. G. Pierce	50.00
F. G. Pierce	200.00	Mun. Pub. Co.	200.00
M. Offman	40.00	C. Zuercher	50.00
Mun. Pub. Co.	345.55	M. S. McFarland	44.16
Seleine Prt. Co.	24.00	F. G. Pierce	200.00
Syndicate	7.00	Mun. Pub. Co.	352.10
Marshall Prt. Co.	82.25	Seleine Prt. Co.	12.40
West Pub. Co.	7.00	W. G. Ray	1.28
Postmaster	67.94	C. Zuercher	50.00
M. Offman	50.00	F. G. Pierce	200.00
F. G. Pierce	200.00	Mun. Pub. Co.	352.70
Mun. Pub. Co.	338.70	W. G. Ray	2.23
Spencer Herald	8.75	C. V. Findlay	7.13
M. Offman	50.00	Marshall Prt. Co.	48.40
F. G. Pierce	200.00		
Seleine Prt. Co.	14.00		
Mun. Pub. Co.	338.70		
Seleine Prt. Co.	24.60		
C. Zuercher	50.00		
F. G. Pierce	200.00		
Mun. Pub. Co.	339.65		
M. S. McFarland	44.16		

Total receipts \$8,312.19  
Total disbursements 8,312.19

On hand Aug. 1, 1928. \$ 85.32

## REPORT OF MUNICIPAL FINANCES

ACCOUNTS OF SECRETARY-TREASURER FOR YEAR ENDING  
JULY 31, 1928

*Cedar Rapids, Iowa. August 22, 1928. To Officers and Members, League of Iowa Municipalities. Gentlemen:* We, your auditing committee, to whom the above books were referred for audit, beg to report that we have examined and checked the said books and find:

General Fund	
Cash on hand at beginning of year.....	\$ 97.64
Collections during year .....	8,093.09
Legislative fund balance .....	206.85
	<hr/>
Cash paid out as per vouchers.....	\$8,397.51
	8,312.19
Balance on hand August 1, 1928.....	<hr/>
	\$ 85.32

G. A. Triggs,  
Fred A. Gefke,  
Nellie Mygatt,  
Auditing Committee.

Attest:  
J. W. Long,  
Auditor of State.

## Iowa State Board of Education

Biennial Period Ending June 30, 1928

State University of Iowa

Iowa State College of Agriculture and Mechanic Arts

Iowa State Teachers College

School for the Blind

School for the Deaf

TENTH BIENNIAL REPORT

Published by  
the State of Iowa  
Des Moines